

Substances	Limitations
<p>Methyltin-2-mercaptoethyl oleate sulfide, which is defined as one or more of the following:</p> <ol style="list-style-type: none"> 1. 9-Octadecenoic acid (Z)-, 2-mercaptoethyl ester, reaction products with dichlorodime thylstannane, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 68442-12-6); 2. Fatty acids, tall oil, 2-mercaptoethyl esters, reaction products with dichlorodimethylstannane, 2-mercaptoethyl decanoate, 2-mercaptoethyl octanoate, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 151436-98-5); or 3. Fatty acids, tall oil, 2-mercaptoethyl esters, reaction products with dichlorodimethylstannane, sodium sulfide, and trichloromethylstannane (CAS Reg. No. 201687-57-2); and which has the following specifications: Tin content (as Sn) 5 to 21 percent by weight; mercaptosulfur content 5 to 13 percent by weight; acid value no greater than 4. <p>Methyltin-2-Mercaptoethyl oleate sulfide may also be used with one or more of the following optional substances:</p> <ol style="list-style-type: none"> 1.1a 2-Mercaptoethyl oleate (CAS Reg. No. 59118-78-4), 1.1b 2-Mercaptoethyl tallate (CAS Reg. No. 68440-24-4), 1.1c 2-Mercaptoethyl octanoate (CAS Reg. No. 57813-59-9), 1.1d 2-Mercaptoethyl decanoate (CAS Reg. No. 68928-33-6), alone or in combination; not to exceed 40 percent by weight of the stabilizer formulation; 2.1 2-Mercaptoethanol (CAS Reg. No. 60-24-2): Not to exceed 2 percent by weight of the stabilizer formulation. 3.1 Mineral oil (CAS Reg. No. 8012-95-1): Not to exceed 40 percent by weight of the stabilizer formulation. 4.1 Butylated hydroxytoluene (CAS Reg. No. 128-37-0): Not to exceed 5 percent by weight of the stabilizer formulation. <p>The total of the optional substances (1.1a through 4.1) shall not exceed 60 percent by weight of the stabilizer formulation.</p>	<p>For use only in rigid poly(vinyl chloride) and rigid vinyl chloride copolymers complying with §§ 177.1950 and 177.1980 of this chapter, respectively, used in the manufacture of pipes and pipe fittings intended for contact with water in food processing plants, at levels not to exceed:</p> <ol style="list-style-type: none"> 1. 1.0 percent by weight in pipes, and 2. 2.0 percent by weight in pipe fittings.

Dated: February 29, 2000.

L. Robert Lake,

Director, Office of Policy, Planning and Strategic Initiatives, Center for Food Safety and Applied Nutrition.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8864]

RIN 1545-AV87; 1545-AT97

Substantiation of Business Expenses; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This correction relates to final regulations which were published on Wednesday, January 26, 2000 (65 FR

4121), relating to certain business expenses under section 274 of the Internal Revenue Code affecting individuals and other taxpayers who claim or reimburse certain business expenses.

DATES: This correction is effective January 26, 2000.

FOR FURTHER INFORMATION CONTACT: Edwin B. Cleverdon at (202) 622-4920 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 274 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8864) contain an omission in need of correction.

Correction of Publication

Accordingly, the publication of the final regulations in TD 8864, which were the subject of FR Doc. 00-1382, is corrected as follows:

§ 1.274-5 [Corrected]

1. On page 4123, column 1, in § 1.274-5(c), add paragraphs (c)(3) through (7) to read as follows:

§ 1.274-5 Substantiation requirements.

* * * * *

(c) * * *

(3) through (7) [Reserved]. For further guidance, see § 1.274-5T(c)(3) through (7).

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