Sodium sulfate, anhydrous, A.C.S. reagent grade, preferably in granular form. For each bottle of sodium sulfate reagent used, establish as follows the necessary sodium sulfate press to adjust each filter bed with reagent used. Place progressively 36 grams of anhydrous sodium sulfate in a 30-millimeter coagulated funnel or 65 millimeter filter funnel with glass wool plug; wash with successive 15-millimeter portions of the indicated heptane to the solution and extract by shaking the funnel vigorously for 2 minutes. Draw off the lower aqueous layer and extract with another 15-millimeter acid mixture and wash each extractive in the same three portions of the extraction. Collect the successive extractives (50 milliliters total) in a separatory funnel (preferably 2-liter) and expel all milliliters of distilled water; mix, and allow to cool for a few minutes after the last extractive has been expelled. Add 10 milliliters of isooctane to the solution and extract by shaking the solution vigorously for 2 minutes. Draw off the lower aqueous layer and extract with another 15-millimeter portion of the isooctane (preferably 2-liter) and repeat the extraction with 80 milliliters of isooctane. Wash off and discard the aqueous layer. Wash each of the 80-milliliter extractives three times with 100-milliliter portions of distilled water. Shaking time for each wash is 1 minute. Discard the aqueous layers. Filter the first extractive through anhydrous sodium sulfate pre-washed with isooctane (see sodium sulfate under "Reagents and Materials" for preparation of filter) into a 350 millimeter Erlenmeyer flask (or optionally into the evaporation flask). Wash the first separatory funnel with the second 80-milliliter isooctane extractive and pass through the sodium sulfate. Transfer the second and first separatory funnels successively with a 20-milliliter portion of isooctane and pass the solvent through the sodium sulfate into the flask. Add 1 milliliter of n-heptane, and evaporate the isooctane on the steam bath under nitrogen. Discontinue evaporation when the residue is one or two milliliters of residue remains. To the residue, add a 10-milliliter portion of isooctane, reevaporate to 1 milliliter of n-heptane, and repeat this operation once.

Quantitatively transfer the residue with isooctane to a 20-milliliter volumetric flask, make to volume, and mix. Determine the absorbance of the solution in a 5-centimeter pathlength cells compared to isooctane as reference blank. Take care to lose none of the solution in filling the sample cell. Correct the absorbance values for any absorbance derived from reagents as determined by carrying out the procedure without a metal sample. If the corrected absorbance does not exceed the limits prescribed in this paragraph, the residue meets the ultraviolet absorbance specifications.

Any person who will be adversely affected by the foregoing order may at any time within 30 days after its date of publication file a petition with the Hearing Clerk, Department of Health, Education, and Welfare, Room 6-66, 6600 Fishers Lane, Rockville, Md. 20852. Any person filing a petition will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable. Any objections filed will not be considered in evaluating the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to afford the relief sought. Objectives may be accompanied by a memorandum or brief in support thereof. Received objections may be seen in the above office during working hours, Monday through Friday.

Effective date. This order shall become effective on its date of publication in the Federal Register (1-29-72).

Chapter II—Bureau of Narcotics and Dangerous Drugs, Department of Justice

[BNDD Decision No. 1]

PART 308—SCHEDULES OF CONTROLLED SUBSTANCES

Control of Propiram

By letter dated November 17, 1971, the Secretary-General of the United Nations advised the Secretary of State of the United States that the Commission on Narcotic Drugs has decided that the drug Propiram should be added to Schedule II of the Single Convention on Narcotic Drugs 1961. The Attorney General is required to control Propiram in the schedule deemed appropriate. The Bureau of Narcotics and Dangerous Drugs has determined that inasmuch as there is currently no accepted medical use for Propiram in treatment in the United States it should be controlled in Schedule I.

Therefore, under the authority vested in the Attorney General by section 201 (g) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(d)), the Attorney General is required to control Propiram in the schedule deemed appropriate. The Bureau of Narcotics and Dangerous Drugs has determined that inasmuch as there is currently no accepted medical use for Propiram in treatment in the United States it should be controlled in Schedule I.

This order will take effect 30 days from the date of publication in the Federal Register.

§ 308.18 [Amended]

In another matter, by order appearing in the Federal Register of November 6, 1971 (36 F.R. 21339), the Director of the Bureau of Narcotics and Dangerous Drugs, by Sec. 210 of Title 28 of the Code of Federal Regulations and in accordance with § 308.49 of Title 21 of the Code of Federal Regulations, the Director hereby orders that: Section 308.18(b) of Title 21 of the Code of Federal Regulations be amended as follows: Items (41) and (42) are renumbered (42) and (43), and a new Item (41) is added:

§ 308.18 Schedule 1

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<tr>
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<tbody>
<tr>
<td>41</td>
<td>Propram.......</td>
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<tr>
<td>42</td>
<td>Bacomorphamide...</td>
<td>9045</td>
</tr>
<tr>
<td>43</td>
<td>Trimperidone.....</td>
<td>9046</td>
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This order will take effect 30 days from the date of the publication in the Federal Register.
Further amended by adding after the period "1405." This order will take effect upon publication in the Federal Register (1-29-72).


JOHN E. INGERSOLL, Director, Bureau of Narcotics and Dangerous Drugs.


Title 26—INTERNAL REVENUE
Chapter I—Internal Revenue Service, Department of the Treasury
SUBCHAPTER A—INCOME TAX
[T.D. 7-29]

PART 12—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1971

Section 12.4 Election of Class Life Asset Depreciation Range System

In order to prescribe temporary regulations, which shall remain in force and effect until superseded by permanent regulations, relating to the manner of making an election under the depreciation range system under the Class Life Asset Depreciation Range System (ADRs) contained in section 109 of the Revenue Act of 1971 (Public Law 92-178, 85 Stat. 556), the following regulations are hereby adopted:

§ 12.4 Election of Class Life Asset Depreciation Range System (ADRs).

(a) Elections filed before February 1, 1972. No election or tax return shall be filed which does not conform to section 109 of the Revenue Act of 1971 (Public Law 92-178, 85 Stat. 556). If a taxpayer has before February 1, 1972 filed an election and a tax return in accordance with § 1.167(a)-1 of this chapter, such election and tax return shall be valid if it is filed before January 31, 1972, which shall be taken as the last day for the filing of such elections and tax returns.

(b) Elections filed after January 31, 1972. If an election or tax return shall be filed which does not conform to section 109 of the Revenue Act of 1971, an election and tax return filed under § 1.167(a)-1 of this chapter after January 31, 1972, and before the final amendments to the regulations are published in the Federal Register, shall be filed in accordance with section 109 of the Revenue Act of 1971 and the proposed amendments to § 1.167(a)-1 of this chapter relating to the Class Life Asset Depreciation Range System (ADRs).

(c) Special rule for election and revocation. Notwithstanding the rules of § 1.167(a)-1 of this chapter, a taxpayer is permitted to make, amend or revoke an election under § 1.167(a)-1 of this chapter at any time before the latest of:

(1) the time the taxpayer files his first return for the taxable year of election;
(2) 120 days after the final regulations prescribing the Class Life Asset Depreciation Range System (ADRs) are published in the Federal Register, or
(3) the time prescribed by law (including extensions thereof) for filing the return for the taxable year of election.

The notification of amendment or revocation of an election shall be made by filing an amended tax return with the Internal Revenue Service Center with which the election was filed. The election should be filed in the manner specified in the Class Life Asset Depreciation Range System (ADRs) regulations as finally prescribed.

(d) Examples. The principles of this section may be illustrated by the following examples:

Example (1). Taxpayer A filed an election under § 1.167(a)-1 before February 1, 1972. He elected to use the midpoint year convention by treating all assets placed in service on the first day of the second quarter taxable year, except 1250 property (as defined in section 1250(e)) and property used predominantly outside the United States from the election, and included as a subsidiary asset under paragraph (a)(7) of § 1.167(a)-11(b)(1) of the proposed amendments to the regulations in the election. A's election does not conform with the regulations under § 1.167(a)-11(b)(1) as proposed to be amended. A should file an amended return and election within 120 days after the publication of the final Class Life Asset Depreciation Range System (ADRs) regulations under § 1.167(a)-11. Such amended return and election must conform to the final amendments to the regulations. In the amended election, A must adopt one of the conventions prescribed by the final regulations. Assuming the proposed amendments are finally adopted, A may exclude his subsidiary assets from the midpoint year convention and file the conditions of paragraph (b)(5)(v) of § 1.167(a)-11 of the regulations, as proposed to be amended, are met, and A may include the property used predominantly outside the United States in the election unless paragraph (b)(5)(v) of § 1.167(a)-11, as proposed to be amended, permits the exclusion of the property. Generally, A must include section 1250 property in the election unless paragraph (b)(5)(v) of § 1.167(a)-11, as proposed to be amended, permits the exclusion of the property.

Example (2). Taxpayer B filed an election to compute depreciation under § 1.167(a)-11 before February 1, 1972. B elected to use the half-year convention and has no assets used predominantly outside the United States. B excluded section 1250 property from the election and included his subsidiary assets in the election. After the final regulations prescribing the Class Life Asset Depreciation Range System (ADRs), B has no assets which were excluded from the election under paragraph (b)(5)(v) of § 1.167(a)-11, as proposed to be amended. B may file an amendment within 120 days after the final regulations under § 1.167(a)-11, as proposed to be amended, are published in the Federal Register, to include section 1250 property, or to exclude subsidiary assets, or to make other changes, or to withdraw the election.

Because the purpose of this Treasury decision is to provide immediate guidance to taxpayers regarding elections under the Class Life Asset Depreciation Range System (ADRs) established by section 109 of the Revenue Act of 1971, and the treatment of elections already filed, it is hereby found to be impractical to issue this Treasury decision with notice and public hearing thereon under § 5 U.S.C. section 553(b), as subject to the effective date limitation of § 5 U.S.C. section 553(d).

[Seal] JOHNNIE M. WALTERS, Commissioner of Internal Revenue.

Approved: January 27, 1972.

FREDERIC W. HICKMAN, Acting Assistant Secretary of the Treasury.

[FEDERAL REGISTER, VOL. 37, NO. 20—SATURDAY, JANUARY 29, 1972]