PROPOSED RULES

public hearing on these proposed regulations should submit his request, in writ-
ing, to the Commissioner by July 2, 1973. In such case, a public hearing will be held, and notice of the time, place, and date will be published in a subsequent issue of the \textit{Federal Register}, unless the person or persons who have requested a hearing withdraw their requests for a hearing before the hearing date has been filed with the Office of the Federal Register. The proposed regulations are to be issued under the authority contained in section 7005 of the Internal Revenue Code of 1954 (68 Stat. 917; 26 U.S.C. 7805).

[SEAL]

R. F. HARLESS,
Acting Commissioner
of Internal Revenue.

This document contains proposed amendments to the regulations on procedure and administration (28 CFR pt. 301) in order to provide rules regarding the administration of section 6096 of the Internal Revenue Code of 1954, as amended by section 802(a) of the Revenue Act of 1971 (85 Stat. 579). These regulations are applicable for taxable years beginning after December 31, 1972.

The proposed amendments provide that the specific procedures for making designations of the Presidential Election Campaign Fund shall be in accordance with the form furnished by the Internal Revenue Service for such purpose and the instructions applicable thereto in order to achieve maximum use of the fund. It is presently contemplated that for calendar year 1973, forms 1040 and form 1040A will contain instructions on the form itself to the effect that if the tax is $1 or more ($9 in the case of a joint return) a designation may be made on form 4875.

Consideration is also being given to arranging the forms 1040 and 1040A packages in order to highlight the use of form 4875.

PROPOSED AMENDMENTS TO THE REGULATIONS

The regulations on procedure and administration are amended as follows:

\textbf{PARAGRAPH 1.}—The following new sections are added immediately after § 301.6091-1:

§ 301.6096 Statutory provisions; designation by individuals.

Sec. 6096. Designation by individuals.—(a) \textit{In general.}—Every individual (other than a nonresident alien) whose income tax liability for any taxable year is $1 or more may designate that $1 shall be paid over to the Presidential Election Campaign Fund for the account of the candidates of any specified political party for President and Vice President of the United States, if no specific account is designated by such individual, for a general account for all candidates for election to the offices of President and Vice President of the United States, in accordance with the provisions of section 9002(a) (1), if the filing of the return of a husband and wife having an income tax liability of $2 or more, each spouse may designate that $1 shall be paid to any such account in the fund.

(b) Income tax liability.—For purposes of subsection (a), the income tax liability of an individual for any taxable year is the amount of the tax imposed by chapter 1 on such individual for such taxable year (as shown on his return), reduced by the sum of the credits (as shown in his return) allowed under sections 31, 33, 35, 36, and 37.

(c) Manner and time of designation.—A designation under subsection (a) may be made with respect to any taxable year, in such manner as the Secretary or his delegate may prescribe by regulations—

(1) At the time of filing the return of the tax imposed by chapter 1 for such taxable year, or

(2) At any other time (after the time of filing the return of the tax imposed by ch. 1 for such taxable year) specified in regulations prescribed by the Secretary or his delegate.

[Sec. 6096 added by sec. 302, Foreign Investors Tax Act 1966 (80 Stat. 1987); amended by sec. 802 (a) and (d), Rev. Act 1971 (82 Stat. 579).]

§ 301.6096-1 Designation by individuals.

(a) \textit{In general.}—(1) For taxable years ending on or after December 31, 1972, every individual (other than a nonresident alien) whose income tax liability, as defined in subsection (a), is $1 or more may, at his option, designate that $1 shall be paid over to the Presidential Election Campaign Fund, in accordance with the provisions of section 6096. Such designation may be made either for the account of the candidate, as defined in section 9002(a), of any specified political party related to President and Vice President of the United States, or for a general account for all candidates for election to the offices of President and Vice President of the United States.

(2) In the case of a joint return of a husband and wife, each spouse may designate that $1 be paid to any account as provided in paragraph (a) (1) of this section only if the joint income tax liability of the husband and wife is $2 or more.

(b) Income tax liability. For purposes of paragraph (a) of this section, the income tax liability of an individual for any taxable year is the amount of the tax imposed by chapter 1 on such individual for such taxable year (as shown on his return), reduced by the sum of the credits shown in his return.

(c) Manner and time of designation. A designation under paragraph (a) of this section may be made with respect to any taxable year only at the time of the filing of the return of the tax imposed by chapter 1 for such taxable year. Such designation shall be made by the individual on the form furnished by the Internal Revenue Service for such purpose in accordance with the instruction applicable thereto, and must be filed with the return of that individual for such year (whether or not timely filed), but not separately nor with an amended return.

[FR Doc. 73-10990 Filed 5-30-73; 9:54 am]

DEPARTMENT OF JUSTICE

Bureau of Narcotics and Dangerous Drugs

[21 CFR Part 308]

SCHEDULES OF CONTROLLED SUBSTANCES

Proposed Placement of Benzphetamine, Chlorpheniramine, Cletormine, Diethylpropion, Fenfluramine, Mazindol, Phenindemetrazine, and Phentermine in Schedule III; Extension of Time for Comments

Notices were published in the Federal Register on May 9 and 10, 1973, proposing placement of benzphetamine (38 FR 12119), chlorpheniramine (38 FR 12120), cletormine (38 FR 12121), diethylpropion (38 FR 12330), fenfluramine (38 FR 12124), phentermine (38 FR 12129), and phenindemetrazine (38 FR 12123) in schedule III of the Controlled Substances Act, and fenfluramine (38 FR 12124) in schedule IV of the Controlled Substances Act.

Because of delays in the publication of these notices, less than 30 days exist between the date of publication and the time set in the notices for comments. In order to correct this situation, the Director hereby extends the time for filing comments to June 11, 1973. All comments upon or objections to any of the foregoing proposals must be received no later than June 11, 1973.

In the event a hearing is held, the date of the hearing will be June 18, 1973, rather than June 11 as published in the foregoing notices. The place and time of day for the hearing, if held, remains unchanged.


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

[FR Doc. 73-10856 Filed 5-30-73; 8:45 am]

[21 CFR Part 308]

SCHEDULES OF CONTROLLED SUBSTANCES

Proposed Placement of 2,5-Dimethoxyamphetamine in Schedule I

Based upon the investigations of the Bureau of Narcotics and Dangerous Drugs and upon the scientific, medical evaluation and recommendation of the Secretary of Health, Education, and Welfare, received pursuant to section 201(b) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(b)), the Director of the Bureau of Narcotics and Dangerous Drugs finds that 2,5-Dimethoxyamphetamine (and its salts, isomers, and salts of isomers whenever the existence of such salts, isomers, and salts of isomers is possible) for the specific chemical designated:

(1) Has a high potential for abuse;

(2) Has no currently accepted medical use in treatment in the United States;

and

(3) Lacks accepted safety for use under medical supervision.

FEDERAL REGISTER, VOL. 38, NO. 104—THURSDAY, MAY 31, 1973
PROPOSED RULES

[21 CFR Part 303]

SCHEDULES OF CONTROLLED SUBSTANCES

Proposed Transfer of Nine Derivatives of Barbituric Acid and Their Salts From Schedule III to Schedule II

Based upon the investigations of the Bureau of Narcotics and Dangerous Drugs and upon the scientific and medical evaluation and recommendation of the Secretary of Health, Education, and Welfare, pursuant to section 201 (b) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(b)), the Director of the Bureau of Narcotics and Dangerous Drugs finds that amobarbital, butabarbital, cyclobarbital, heptabarbital, pentobarbital, probabital, secobarbital, talbutal, and vinbetal, and the salts of each:

1. Have a high potential for abuse;
2. Have a currently accepted medical use in treatment in the United States; and
3. May, when abused, lead to serious physical and psychological dependence.

Consequently, the Director has determined that the nine subject barbituric acid derivatives and their salts should be transferred to schedule II of the Comprehensive Drug Abuse Prevention and Control Act of 1970. The Director has also determined that compounds, mixtures, and preparations containing one of the nine subject barbituric acid derivatives and one or more active medicinal ingredients not having a depressant or stimulant effect on the central nervous system shall be placed in schedule II at this time. As proposed, all such combination products would remain in schedule III, and the combination products currently excepted under § 308.32 of title 21 of the Code of Federal Regulations would remain excepted.

The Bureau believes that at the present time the overwhelming majority of abused barbituric drugs are in the form of single entity preparations or combinations of two derivatives of barbituric acid with no other active ingredients. This is the problem, therefore, that demands an immediate response. The Bureau recognizes, however, that the numerous barbiturate combination products do present potential abuse problems which require the establishment of effective criteria for the implementation of appropriate controls, by proper placement in schedule II, schedule III, or exception from certain controls.

Therefore, under the authority vested in the Attorney General by section 201 (a) of the Comprehensive Drug Abuse Prevention and Control Act of 1970 (21 U.S.C. 811(a)), and delegated to the Director of the Bureau of Narcotics and Dangerous Drugs by § 100.1 of title 28 of the Code of Federal Regulations, the Director proposes that:

1. Section 301.02 of title 21 of the Code of Federal Regulations be amended by adding new paragraphs (b) (10), (11), (12), (13), (14), (15), (16), (17), and (18) to read:

Secobarbital

(10) Amobarbital

(11) Butabarbital

(12) Cyclobarbital

(13) Heptabarbital

(14) Pentobarbital

(15) Probabital

(16) Secobarbital

(17) Talbutal

(18) Vinbetal

2. Section 308.12 of title 21 of the Code of Federal Regulations be amended by the addition of a new subparagraph to read:

3. Section 308.13(c) of title 21 of the Code of Federal Regulations be amended to read as follows:

3. Depressants—Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a depressant effect on the central nervous system:

(1) Amobarbital and its salts

(2) Butabarbital and its salts

(3) Cyclobarbital and its salts

(4) Heptabarbital and its salts

(5) Pentobarbital and its salts

(6) Probabital and its salts

(7) Secobarbital and its salts

(8) Talbutal and its salts

(9) Vinbetal and its salts

4. Any substance which contains any quantity of a derivative of barbituric acid or any salt thereof

5. Any substance which contains any quantity of a derivative of barbituric acid or any salt thereof

No. 104—Pt. I—8

FEDERAL REGISTER, VOL. 38, NO. 104—THURSDAY, MAY 31, 1973

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