shall be made available for inspection and copying by the Food and Drug Administration.

(e) Requirements for persons that intend to separate mammalian and nonmammalian materials. (1) Renderers, protein blenders, feed manufacturers, distributors, haulers and others that manufacture, process, blend and distribute both protein products derived from mammalian tissues or feeds containing such products, and protein products from other animal tissues or feeds containing such products, and that intend to keep those products separate shall:

(i) Comply with paragraphs (c)(1) or (d)(1) of this section as appropriate except that the labeling requirement shall apply only to products derived from mammalian (other than pure porcine) tissues or feeds containing such products;

(ii) In the case of a renderer, obtain nonmammalian or pure porcine materials only from single-species facilities;

(iii) Provide for measures to avoid commingling or cross-contamination:

(A) Maintain separate equipment or facilities for the manufacture, processing, or blending of such materials; or

(B) Use clean-out procedures or other means adequate to prevent carry-over of protein derived from mammalian tissues into animal protein or feeds that may be used for ruminants; and

(iv) Maintain written procedures specifying the clean-out procedures or other means, and specifying the procedures for separating mammalian (other than pure porcine) materials from nonmammalian materials from the time of receipt until the time of shipment.

(2) Renderers, blenders, feed manufacturers, and distributors will be exempted from appropriate requirements of paragraph (e)(1) of this section, if they meet the appropriate criteria for exemption under paragraphs (c)(2) or (c)(3), and paragraphs (d)(2) or (d)(3) of this section.

(f) Requirements for establishments and individuals that are responsible for feeding ruminant animals. Establishments and individuals that are responsible for feeding ruminant animals shall maintain copies of purchase invoices and labeling for all feeds containing animal protein products received, and make the copies available for inspection and copying by the Food and Drug Administration.

(g) Adulteration and misbranding. (1) Animal protein products, and feeds containing such products, that are not in compliance with paragraphs (c) through (f) of this section, excluding labeling requirements, will be deemed adulterated under section 402(a)(2)(C) or (a)(4) of the act.

(2) Animal protein products, and feeds containing such products, that are not in compliance with the labeling requirements of paragraphs (c) through (f) of this section will be deemed misbranded under section 403(a)(1) of the act.

(h) *Inspection; records retention.* (1) Records that are to be made available for inspection and copying, as required by this section, shall be kept for a minimum of 2 years.

(2) Written procedures required by this section shall be made available for inspection

and copying by the Food and Drug Administration. [FR Doc. 97–10132 Filed 4–15–97; 3:17 pm] BILLING CODE 4160–01–F

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-208288-90]

RIN 1545-AP36

# Filing Requirements for Returns Claiming the Foreign Tax Credit; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document announces a hearing on proposed regulations published on January 13, 1997, which relates to the substantiation requirements for taxpayers claiming foreign tax credits.

**DATES:** The public hearing will be held on Wednesday, June 18, 1997, beginning at 10 a.m. Requests to speak and outlines of oral comments must be received by Monday, May 19, 1997.

ADDRESSES: The public hearing will be held in Room 3313, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC 20044. Requests to speak and outlines of oral comments should be mailed to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, *Attn:* CC:DOM:CORP:R [REG–208288–90], Room 5226, Washington, DC, 20044.

FOR FURTHER INFORMATION CONTACT: Evangelista Lee of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622–7190 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed amendments to the Income Tax Regulations under section 905 of the Internal Revenue Code. The proposed regulations appeared in the **Federal Register** for Monday, January 13, 1997 (62 FR 1700).

The rules of § 601.601(a)(3) of the "Statement of Procedural Rules" (26 CFR Part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Monday, May 19, 1997, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answer thereto.

Because of controlled access restrictions, attenders cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

### Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate). [FR Doc. 97–9978 Filed 4–16–97; 8:45 am]

BILLING CODE 4830-01-U

# ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[CA 179-0029b; FRL-5697-2]

### Approval and Promulgation of State Implementation Plans; California State Implementation Plan Revision; Bay Area Air Quality Management District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve revisions to the California State Implementation Plan (SIP) which control oxides of nitrogen (NO<sub>X</sub>) from industrial boilers, steam generators, and process heaters; stationary internal combustion engines; stationary gas turbines; electric power generating boilers; and glass melting furnaces. The intended effect of proposing approval of these rules is to regulate emissions of NO<sub>x</sub> in accordance with the requirements of the Clean Air Act, as amended in 1990 (CAA or the Act). The rules are being approved into the SIP in accordance with the area's ozone maintenance plan for redesignation to attainment. In the Rules section of this Federal Register, EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial action and anticipates no adverse comments. A detailed rationale for this approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed

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action, no further activity is contemplated in relation to this action. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments on this proposed rule must be received in writing by May 19, 1997.

**ADDRESSES:** Written comments on this action should be addressed to: Andrew Steckel, Rulemaking Office (AIR–4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105–3901.

Copies of the rules and EPA's evaluation report of each rule are available for public inspection at EPA's Region IX office during normal business hours. Copies of the submitted rules are also available for inspection at the following locations:

- Environmental Protection Agency, Air Docket (6102), 401 "M" Street, S.W., Washington, D.C. 20460.
- California Air Resources Board, Stationary Source Division, Rule Evaluation Section, 2020 "L" Street, Sacramento, CA 95814.
- Bay Area Air Quality Management District, Rule Development Section, 939 Ellis Street, San Francisco, CA 94109.

FOR FURTHER INFORMATION CONTACT: Andrew Steckel, Rulemaking Office (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105–3901, Telephone: (415) 744–1185.

SUPPLEMENTARY INFORMATION: This document concerns the following BAAQMD rules: Regulation 9, Rule 7, NO<sub>x</sub> and CO from Industrial, Institutional, and Commercial Boilers, Steam Generators, and Process Heaters; Regulation 9, Rule 8, NO<sub>X</sub> and CO **Emissions from Stationary Internal** Combustion Engines; Regulation 9, Rule 9, NO<sub>X</sub> from Stationary Gas Turbines; Regulation 9, Rule 11, NO<sub>X</sub> and CO from Utility Electric Power Generating Boilers; and Regulation 9, Rule 12,  $NO_X$ from Glass Melting Furnaces. These rules were submitted to EPA by the California Air Resources Board on July 23, 1996. For further information, please see the information provided in the direct final action which is located in the Rules section of this Federal Register.

Authority: 42 U.S.C. 7401-7671q.

Date signed: February 7, 1997. **Felicia Marcus,**  *Regional Administrator.* [FR Doc. 97–9947 Filed 4–16–97; 8:45 am] **BILLING CODE 6560–50–W** 

# DEPARTMENT OF THE INTERIOR

## Fish and Wildlife Service

### 50 CFR Part 23

### Foreign Proposals To Amend Appendices to the Convention on International Trade in Endangered Species of Wild Fauna and Flora

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Notice of amendments to CITES Appendices proposed by foreign countries and public meeting.

**SUMMARY:** The Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES or Convention) regulates international trade in certain animals and plants. Species for which trade is controlled are listed in Appendices I, II, and III to CITES. Any country that is a party to CITES may propose amendments to Appendix I or II for consideration by the other Parties.

This notice announces the tentative negotiating positions of the United States on proposals submitted by Parties other than the United States and invites information and comments on these proposals in order to develop negotiating positions for the U.S. delegation. The proposals will be considered at the tenth regular Meeting of the Conference of the Parties (COP10) to be held in Harare, Zimbabwe, June 9– 20, 1997.

DATES: The U.S. Fish and Wildlife Service (Service) will consider all comments received through May 9, 1997, in developing negotiating positions. In addition the public will have opportunity for input at a public meeting to be held on April 25, 1997 (see elsewhere in this notice). The Service plans to publish a notice of its negotiating positions prior to COP10. ADDRESSES: Please send correspondence concerning this notice to Chief, Office of Scientific Authority; 4401 North Fairfax Drive, Room 750; Arlington, Virginia 22203. Fax number 703-358-2276. Comments and other information received will be available for public inspection by appointment, from 8 a.m. to 4 p.m. Monday through Friday, at the above address.

**FOR FURTHER INFORMATION CONTACT:** Dr. Marshall A. Howe (animal proposals) or

Dr. Bruce MacBryde (plant proposals), Office of Scientific Authority, at the above address; telephone 703–358– 1708.

### SUPPLEMENTARY INFORMATION:

#### Background

The Convention on International Trade in Endangered Species of Wild Fauna and Flora, hereinafter referred to as CITES or the Convention, is an international treaty designed to regulate international trade in certain animal and plant species which are or may become threatened with extinction and are listed in Appendices to the Convention. Currently, 135 countries, including the United States, are CITES Parties. CITES calls for biennial meetings of the Conference of the Parties, which review its implementation, make provisions enabling the CITES Secretariat in Switzerland to carry out its functions for the Parties, consider amendments to the list of species in Appendices I and II, consider reports presented by the Secretariat, and make recommendations for improving the effectiveness of the Convention. The tenth regular meeting of the Conference of the Parties (COP10) will be held in Harare, Zimbabwe, June 9-20. 1997.

This notice is part of a series of notices which, together with public meetings, encourage the public to participate in the development of the U.S. positions for COP10. In a March 1, 1996 Federal Register notice (61 FR 8019), the Service requested public recommendations or draft proposals to amend Appendix I or II that the United States might consider proposing at COP10. That notice described the provisions of CITES for listing species in the Appendices and set forth information requirements for proposals, based on new listing criteria adopted by the Parties at COP9. Federal Register notices on August 28, 1996 (61 FR 44324) and December 20, 1996 (61 FR 67293) requested additional comments from the public on species proposals still being considered after review of materials received in response to the March 1, 1996, notice. On the basis of a thorough review of comments received, the Service identified those proposals that met the listing criteria and presented the most compelling bases for amending the Appendices. These proposals to amend the Appendices were submitted to the CITES Secretariat on January 10, 1997, to be considered and voted upon by the Parties at COP10. The decisions on the various proposals and the rationale for each will be published in another Federal Register notice.