

September 15, 2006, T transfers an additional \$75,000 to Trust B. No other transfers are made to Trust B in 2006. T attaches an election out statement to a timely filed Form 709 for calendar year 2006. Except with regard to paragraph (v) of this *Example 1*, the election out statement identifies Trust B as required under paragraph (b)(2)(iii)(B) of this section, and contains the following alternative election statements:

(i) "T hereby elects that the automatic allocation rules will not apply to the \$100,000 transferred to Trust B on March 1, 2006." The election out of the automatic allocation rules will be effective only for T's March 1, 2006, transfer and will not apply to T's \$75,000 transfer made on September 15, 2006.

(ii) "Thereby elects that the automatic allocation rules will not apply to any transfers to Trust B in 2006." The election out of the automatic allocation rules will be effective for T's transfers to Trust B made on March 1, 2006, and September 15, 2006.

(iii) "Thereby elects that the automatic allocation rules will not apply to any transfers to Trust B made by T in 2006 or to any additional transfers T may make to Trust B in subsequent years." The election out of the automatic allocation rules will be effective for T's transfers to Trust B in 2006 and for all future transfers to be made by T to Trust B, unless and until T terminates the election out of the automatic allocation rules.

(iv) "Thereby elects that the automatic allocation rules will not apply to any transfers T has made or will make to Trust B in the years 2006 through 2008." The election out of the automatic allocation rules will be effective for T's transfers to Trust B in 2006 through 2008. T's transfers to Trust B after 2008 will be subject to the automatic allocation rules, unless T elects out of those rules for one or more years after 2008. T may terminate the election out of the automatic allocation rules for 2007, 2008, or both in accordance with the termination rules of paragraph (b)(2)(iii)(E) of this section. T may terminate the election out for one or more of the transfers made in 2006 only on a later but still timely filed Form 709 for calendar year 2006.

(v) "Thereby elects that the automatic allocation rules will not apply to any current or future transfer that T may make to any trust." The election out of the automatic allocation rules will be effective for all of T's transfers (current-year and future) to Trust B and to any and all other trusts (whether such trusts exist in 2006 or are created in a later year), unless and until T terminates the election out of the automatic allocation rules. T may terminate the election out with regard to one or more (or all) of the transfers covered by the election out in accordance with the termination rules of paragraph (b)(2)(iii)(E) of this section.

(c) *Special rules during an estate tax inclusion period*—(1) *In general*—(i) *Automatic allocations with respect to direct skips and indirect skips.* A direct skip or an indirect skip that is subject to an estate tax inclusion period (ETIP) is deemed to have been made only at the close of the ETIP. The transferor may

prevent the automatic allocation of GST exemption to a direct skip or an indirect skip by electing out of the automatic allocation rules at any time prior to the due date of the Form 709 for the calendar year in which the close of the ETIP occurs (whether or not any transfer was made in the calendar year for which the Form 709 was filed, and whether or not a Form 709 otherwise would be required to be filed for that year). See paragraph (b)(2)(i) of this section regarding the automatic allocation of GST exemption to an indirect skip subject to an ETIP.

(ii) *Other allocations.* An affirmative allocation of GST exemption cannot be revoked, but becomes effective as of (and no earlier than) the date of the close of the ETIP with respect to the trust. If an allocation has not been made prior to the close of the ETIP, an allocation of exemption is effective as of the close of the ETIP during the transferor's lifetime if made by the due date for filing the Form 709 for the calendar year in which the close of the ETIP occurs (timely ETIP return). An allocation of exemption is effective in the case of the close of the ETIP by reason of the death of the transferor as provided in paragraph (d) of this section.

(iii) *Portion of trust subject to ETIP.* If any part of a trust is subject to an ETIP, the entire trust is subject to the ETIP. See § 26.2642-1(b)(2) for rules determining the inclusion ratio applicable in the case of GSTs during an ETIP.

* * * * *

Example 5. Election out of automatic allocation of GST exemption for trust subject to an ETIP. On December 1, 2003, T transfers \$100,000 to Trust A, an irrevocable GST trust described in section 2632(c)(3) that is subject to an estate tax inclusion period (ETIP). T made no other gifts in 2003. The ETIP terminates on December 31, 2008. T timely files a gift tax return (Form 709) reporting the gift on April 15, 2004. On May 15, 2006, T files a Form 709 on which T properly elects out of the automatic allocation rules contained in section 2632(c)(1) with respect to the December 1, 2003, transfer to Trust A in accordance with paragraph (b)(2)(iii) of this section. Because the indirect skip is not deemed to occur until December 31, 2008, T's election out of automatic GST allocation filed on May 15, 2006, is timely, and will be effective as of December 31, 2008 (unless revoked on a Form 709 filed on or before the due date of a Form 709 for calendar year 2008).

(d) * * * (1) * * * A late allocation of GST exemption by an executor, other than an allocation that is deemed to be made under section 2632(b)(1) or (c)(1), with respect to a lifetime transfer of

property is made on Form 706, Form 706NA, or Form 709 (filed on or before the due date of the transferor's estate tax return) and applies as of the date the allocation is filed. * * *

* * * * *

(e) *Effective dates.* This section is applicable as provided in § 26.2601-1(c), with the following exceptions:

(1) Paragraphs (b)(2) and (b)(3), the third sentence of paragraph (b)(4)(i), the fourth sentence of paragraph (b)(4)(ii)(A)(1), paragraphs (b)(4)(iii) and (b)(4)(iv), and the fourth sentence of paragraph (d)(1) of this section, which will apply to elections made on or after July 13, 2004; and

(2) Paragraph (c)(1), and *Example 5* of paragraph (c)(5), which will apply to elections made on or after June 29, 2005.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 4.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 5.** In § 602.101, paragraph (b) is amended by adding an entry in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
26.2632-1	1545-1892
* * * * *	* * * * *

Mark E. Matthews,
Deputy Commissioner for Services and Enforcement.

Approved: June 21, 2005.

Eric Solomon,
Acting Deputy Assistant Secretary for Tax Policy.

[FR Doc. 05-12759 Filed 6-28-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 3

OMB Control Numbers Under the Paperwork Reduction Act

AGENCY: Mine Safety and Health Administration (MSHA), Labor.

ACTION: Technical amendment.

SUMMARY: This technical amendment updates the listing of Office of Management and Budget (OMB) control numbers for MSHA's standards and regulations. We are prohibited from conducting a collection of information unless we display a currently valid OMB control number. This consolidated listing assists the public in searching for current MSHA standards and regulations that include information collection, recordkeeping, and reporting requirements approved by OMB under the Paperwork Reduction Act of 1995.

DATES: Effective June 29, 2005.

FOR FURTHER INFORMATION CONTACT: Rebecca Smith, Acting Director; Office of Standards, Regulations, and Variances, MSHA; phone: 202-693-9443; FAX: 202-693-9441; e-mail: smith.rebecca@dol.gov.

SUPPLEMENTARY INFORMATION: We (MSHA) first consolidated our listing of OMB control numbers in a final rule published on June 29, 1995 (60 FR 33719). This action codified the OMB control numbers for our standards and regulations in one location to assist the public in quickly determining whether a specific information collection requirement was approved by OMB. Table 1 in 30 CFR 3.1 displays the OMB control number for each section containing a requirement for the collection, reporting, recordkeeping, or dissemination of information.

We are prohibited from conducting a collection of information unless it displays a currently valid OMB control number, and we inform the potential responders that they are not required to respond unless the collection of information displays a currently valid OMB control number. By publishing this list, we are following the recommendation of OMB pursuant to 5 CFR 1320.3(f)(3) and 1320.5(b)(2)(ii)(C) that, even where we have already provided the above information "in a manner reasonably calculated to inform the public," that we also "publish such information along with a table or codified section of OMB control numbers to be included in the *Code of Federal Regulations*."

This revision updates our current list of OMB control numbers to include new control numbers approved by OMB for standards and regulations completed since the last update and any changes made through the renewal of previously issued OMB control numbers. There are no substantive changes or renewals made to information collection requirements by this technical amendment.

Information collection requirements go through the public review process,

including notice and comment, as part of the rule to which they apply. Likewise, the renewal of an OMB control number also requires public review, including notice and comment. As a result, we find that it is unnecessary to have further public notice and comment and that, therefore, there is "good cause" under 5 U.S.C. 553(b)(B) of the Administrative Procedure Act (APA) to issue this technical amendment to Table 1 in 30 CFR part 3 without prior public notice and comment.

We also determined that it is unnecessary to delay the effective date. The technical amendment contains no new requirements for which the public would need time, beyond that provided for in the regulation itself, to plan compliance. We find, therefore, there is "good cause" to except this action from the 30-day delayed effective date requirement under 5 U.S.C. 553(d)(3) of the APA.

List of Subjects in 30 CFR Part 3

Mine safety and health, Reporting and recordkeeping requirements.

Dated: June 23, 2005.

David G. Dye,
Deputy Assistant Secretary of Labor for Mine Safety and Health.

■ Accordingly, under the authority of 30 U.S.C. 957, chapter I of title 30, Code of Federal Regulations is amended as set forth below.

PART 3—[AMENDED]

■ 1. The authority citation for part 3 continues to read as follows:

Authority: 30 U.S.C. 957; 44 U.S.C. 3501-3520.

■ 2. Amend § 3.1 by revising Table 1 to read as follows:

§ 3.1 OMB control numbers.

* * * * *

TABLE 1.—OMB CONTROL NUMBERS

30 CFR citation	OMB control No.
Subchapter B—Testing, Evaluation, and Approval of Mining Products	
6.10	1219-0066
7.3	1219-0066
7.4	1219-0066
7.6	1219-0066
7.7	1219-0066
7.23	1219-0066
7.27	1219-0066
7.28	1219-0066
7.29	1219-0066
7.30	1219-0066
7.43	1219-0066
7.46	1219-0066

TABLE 1.—OMB CONTROL NUMBERS—Continued

30 CFR citation	OMB control No.
7.47	1219-0066
7.48	1219-0066
7.49	1219-0066
7.51	1219-0066
7.63	1219-0066
7.69	1219-0066
7.71	1219-0066
7.83	1219-0119
7.90	1219-0119
7.97	1219-0119
7.105	1219-0119
7.303	1219-0066
7.306	1219-0066
7.309	1219-0066
7.311	1219-0066
7.403	1219-0066
7.407	1219-0066
7.408	1219-0066
7.409	1219-0066
15.4	1219-0066
15.8	1219-0066
18.6	1219-0066
18.15	1219-0066
18.53	1219-0116
18.53(h)	1219-0066
18.81	1219-0066
18.82	1219-0066
18.93	1219-0066
18.94	1219-0066
19.3	1219-0066
19.13	1219-0066
20.3	1219-0066
20.14	1219-0066
22.4	1219-0066
22.11	1219-0066
23.3	1219-0066
23.14	1219-0066
27.4	1219-0066
27.6	1219-0066
27.11	1219-0066
28.10	1219-0066
28.25	1219-0066
28.30	1219-0066
28.31	1219-0066
33.6	1219-0066
33.12	1219-0066
35.6	1219-0066
35.12	1219-0066
36.6	1219-0066
36.12	1219-0066

Subchapter G—Filing and Other Administrative Requirements	
40.3	1219-0042
40.4	1219-0042
40.5	1219-0042
41.10	1219-0042
41.11	1219-0042
41.12	1219-0042
41.20	1219-0042
43.4	1219-0014
43.7	1219-0014
44.9	1219-0065
44.10	1219-0065
44.11	1219-0065
45.3	1219-0040
45.4	1219-0040

TABLE 1.—OMB CONTROL NUMBERS—Continued

30 CFR citation	OMB control No.
Subchapter H—Education and Training	
46.3	1219-0131
46.5	1219-0131
46.6	1219-0131
46.7	1219-0131
46.8	1219-0131
46.9	1219-0131
46.11	1219-0131
47.31	1219-0133
47.41	1219-0133
47.51	1219-0133
47.71	1219-0133
47.73	1219-0133
48.3	1219-0009
48.9	1219-0009
48.23	1219-0009
48.29	1219-0009
49.2	1219-0078
49.3	1219-0078
49.4	1219-0078
49.6	1219-0078
49.7	1219-0078
49.8	1219-0078
49.9	1219-0078
Subchapter I—Accidents, Injuries, Illnesses, Employment, and Production in Mines	
50.10	1219-0007
50.11	1219-0007
50.20	1219-0007
50.30	1219-0007
Subchapter K—Metal and Nonmetal Mine Safety and Health	
56.1000	1219-0042
56.3203(a)	1219-0121
56.5005	1219-0048
56.13015	1219-0089
56.13030	1219-0089
56.14100	1219-0089
56.18002	1219-0089
56.19022	1219-0034
56.19023	1219-0034
56.19057	1219-0049
56.19121	1219-0034
57.1000	1219-0042
57.3203(a)	1219-0121
57.3461	1219-0097
57.5005	1219-0048
57.5037	1219-0003
57.5040	1219-0003
57.5047	1219-0039
57.5060	1219-0135
57.5065	1219-0135
57.5066	1219-0135
57.5067	1219-0135
57.5070	1219-0135
57.5071	1219-0135
57.5075	1219-0135
57.8520	1219-0016
57.8525	1219-0016
57.11053	1219-0046
57.13015	1219-0089
57.13030	1219-0089
57.14100	1219-0089
57.18002	1219-0089

TABLE 1.—OMB CONTROL NUMBERS—Continued

30 CFR citation	OMB control No.
57.19022	1219-0034
57.19023	1219-0034
57.19057	1219-0049
57.19121	1219-0034
57.22004(c)	1219-0103
57.22204	1219-0030
57.22229	1219-0103
57.22230	1219-0103
57.22231	1219-0103
57.22239	1219-0103
57.22401	1219-0096
57.22606	1219-0095
Subchapter M—Uniform Mine Health Regulations	
62.110	1219-0120
62.130	1219-0120
62.170	1219-0120
62.171	1219-0120
62.172	1219-0120
62.173	1219-0120
62.174	1219-0120
62.175	1219-0120
62.180	1219-0120
62.190	1219-0120
Subchapter O—Coal Mine Safety and Health	
70.201(c)	1219-0011
70.202	1219-0011
70.204	1219-0011
70.209	1219-0011
70.220	1219-0011
71.201(c)	1219-0011
71.202	1219-0011
71.204	1219-0011
71.209	1219-0011
71.220	1219-0011
71.300	1219-0011
71.301	1219-0011
71.403	1219-0024
71.404	1219-0024
72.500	1219-0124
72.503	1219-0124
72.510	1219-0124
72.520	1219-0124
75.100	1219-0127
75.153(a)(2)	1219-0001
75.155	1219-0127
75.159	1219-0127
75.160	1219-0127
75.161	1219-0127
75.204(a)	1219-0121
75.215	1219-0004
75.220	1219-0004
75.221	1219-0004
75.222	1219-0004
75.223	1219-0004
75.310	1219-0088
75.312	1219-0088
75.342	1219-0088
75.351	1219-0088, -0116
75.360	1219-0088, -0044
75.361	1219-0088
75.362	1219-0088

TABLE 1.—OMB CONTROL NUMBERS—Continued

30 CFR citation	OMB control No.
75.363	1219-0088, -0119
75.364	1219-0088
75.370	1219-0088
75.371	1219-0088, -0119
75.372	1219-0073
75.373	1219-0073
75.382	1219-0088
75.512	1219-0116
75.703-3(d)(11)	1219-0116
75.800-4	1219-0116
75.820(b),(e)	1210-0116
75.821	1219-0116
75.900-4	1219-0116
75.1001-1(c)	1219-0116
75.1100-3	1219-0054
75.1103-8	1219-0054
75.1103-11	1219-0054
75.1200	1219-0073
75.1200-1	1219-0073
75.1201	1219-0073
75.1202	1219-0073
75.1202-1	1219-0073
75.1203	1219-0073
75.1204	1219-0073
75.1204-1	1219-0073
75.1321	1219-0025
75.1327	1219-0025
75.1400-2	1219-0034
75.1400-4	1219-0034
75.1432	1219-0034
75.1433	1219-0034
75.1501	1219-0054
75.1502	1219-0054
75.1702	1219-0041
75.1712-4	1219-0024
75.1712-5	1219-0024
75.1713-1	1219-0078
75.1714-3(e)	1219-0044
75.1716	1219-0020
75.1716-1	1219-0020
75.1716-3	1219-0020
75.1721	1219-0073
75.1901	1219-0119
75.1904(b)(4)(i)	1219-0119
75.1911	1219-0119
75.1912	1219-0119
75.1914	1219-0119
75.1915	1219-0119, -0124
77.100	1219-0127
77.103(a)(2)	1219-0001
77.105	1219-0127
77.106	1219-0127
77.107	1219-0127
77.107-1	1219-0127
77.215	1219-0015
77.215-2	1219-0015
77.215-3	1219-0015
77.215-4	1219-0015
77.216-2	1219-0015
77.216-3	1219-0015
77.216-4	1219-0015
77.216-5	1219-0015
77.502	1219-0116
77.800-2	1219-0116
77.900-2	1219-0116
77.1000	1219-0026
77.1000-1	1219-0026

TABLE 1.—OMB CONTROL NUMBERS—Continued

30 CFR citation	OMB control No.
77.1101	1219-0051
77.1200	1219-0073
77.1201	1219-0073
77.1202	1219-0073
77.1404	1219-0034
77.1432	1219-0034
77.1433	1219-0034
77.1702	1219-0078
77.1713	1219-0083
77.1900	1219-0019
77.1901	1219-0082
77.1906	1219-0034
77.1909-1	1219-0025
90.201(c)	1219-0011
90.202	1219-0011
90.204	1219-0011
90.209	1219-0011
90.220	1219-0011
90.300	1219-0011
90.301	1219-0011

[FR Doc. 05-12816 Filed 6-28-05; 8:45 am]
BILLING CODE 4510-43-P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 75

RIN 1219-AA76

Underground Coal Mine Ventilation—Safety Standards for the Use of a Belt Entry as an Intake Air Course To Ventilate Working Sections and Areas Where Mechanized Mining Equipment Is Being Installed or Removed

AGENCY: Mine Safety and Health Administration, Labor.

ACTION: Final rule; conforming to the Court's opinion.

SUMMARY: On April 2, 2004, the Mine Safety and Health Administration published a final rule revising underground coal mine ventilation standards to allow the use of air traveling in the belt entry to ventilate working sections or areas where mechanized mining equipment is being installed or removed. The International Union, United Mine Workers of America and Jim Walter Resources, Inc. challenged the rule. On May 24, 2005, the U.S. Court of Appeals for the District of Columbia Circuit issued an opinion denying the Union's petition for review and granting the petition of Jim Walter Resources, Inc. Jim Walter Resources, Inc.'s petition challenged the Secretary of Labor's promulgation of 30 Code of Federal Regulations section 75.350(a)(2), which, under certain circumstances, set

a velocity cap of 500 feet per minute in the belt entry of underground coal mines. This document provides notice of, and effectuates, the Court's opinion to vacate paragraph (a)(2) of section 75.350 and remand the matter to the Secretary of Labor.

DATES: Effective June 29, 2005.

FOR FURTHER INFORMATION CONTACT: Rebecca J. Smith, Acting Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia 22209-3939. Ms. Smith can be reached at smith.rebecca@dol.gov (Internet e-mail), (202) 693-9440 (voice), or (202) 693-9441 (facsimile). The document is also available on the Internet at <http://www.msha.gov/regsinfo.htm>. We maintain a listserv on our Web site that enables subscribers to receive e-mail notification when we publish rulemaking documents in the **Federal Register**. To subscribe to the listserv, visit our site at <http://www.msha.gov/subscriptions/subscribe.aspx>.

SUPPLEMENTARY INFORMATION: On April 2, 2004, the Mine Safety and Health Administration (MSHA) published a final rule (69 FR 17480) revising underground coal mine ventilation standards to allow the use of air traveling in the belt entry (belt air) to ventilate working sections or to areas where mechanized mining equipment is being installed or removed. In response to the belt air rule's publication, the International Union, United Mine Workers of America ("the Union") and Jim Walter Resources, Inc. ("JWR") filed petitions with the Court of Appeals for the DC Circuit challenging the rule on separate grounds. The court consolidated both petitions and issued a decision, *International Union, United Mine Workers of America v. Mine Safety and Health Administration*, 407 F.3d 1250 (DC Cir. 2005). The Court denied the Union's petition for review. In the petition of JWR, the coal mining company challenged the Secretary's promulgation of 30 Code of Federal Regulations (CFR) 75.350(a)(2), which states that "[t]he maximum air velocity in the belt entry must be no greater than 500 feet per minute unless otherwise approved in the mine ventilation plan." JWR contended that the 500 feet per minute velocity cap referenced in the section was invalid because the Secretary failed to comply with the notice-and-comment requirements of section 101(a) of the Federal Mine Safety and Health Act of 1977, 30 United States Code (U.S.C.) 811(a), and the Administrative Procedure Act, 5 U.S.C. 553(b).

The Court of Appeals granted JWR's petition; vacated paragraph (a)(2) of § 75.350(a)(2); and remanded the matter to the Secretary of Labor. In compliance with the Court's opinion the provision is removed from 30 CFR and the remaining provision is renumbered.

List of Subjects in 30 CFR Part 75

Mandatory safety standards, Mine safety and health, Underground coal mines, Ventilation.

Dated: June 23, 2005.

David G. Dye,

Deputy Assistant Secretary of Labor for Mine Safety and Health.

■ Chapter I of Title 30, part 75 of the Code of Federal Regulations is amended as follows:

PART 75—MANDATORY SAFETY STANDARDS—UNDERGROUND COAL MINES

■ 1. The authority citation for part 75 continues to read as follows:

Authority: 30 U.S.C 811.

■ 2. Amend § 75.350 by removing paragraph (a)(2) and redesignating paragraph (a)(3) as the new (a)(2).

[FR Doc. 05-12813 Filed 6-28-05; 8:45 am]

BILLING CODE 4510-43-P

DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Part 223

RIN 0596-AC29

Sale and Disposal of National Forest System Timber; Timber Sale Contracts; Indices To Determine Market-Related Contract Term Additions

AGENCY: Forest Service, USDA.

ACTION: Interim final rule; request for comments.

SUMMARY: This interim final rule amends the current regulation by requiring the use of three alternative Producer Price Indices (PPI) from the Bureau of Labor Statistics in lieu of the four PPI that the Forest Service has monitored for use in timber sale contract market-related contract term additions. After December 2003, the Bureau of Labor Statistics discontinued providing three of the four PPI that the Forest Service has monitored and changed the reference number for the fourth PPI. The Forest Service is issuing an interim final rule implementing the use of the three alternative PPI, prior to