

§ 5f.442-1 Temporary regulations relating to change of annual accounting period.

(a) *In general.* Notwithstanding paragraph (c) (1) and (2) of § 1.442-1 of the Income Tax Regulations, a corporation which—

(1) Is described in section 934(b) and is an inhabitant of the Virgin Islands (within the meaning of section 28(a) of the Revised Organic Act of the Virgin Islands (48 U.S.C. 1642)), or

(2) Has in effect an election under section 936 may change its taxable year only if it secures the prior approval of the Commissioner in accordance with paragraph (b)(1) of § 1.422-1.

(b) *Effective date.* This section shall apply only if the statement described in paragraph (c)(1) of § 1.442-1 is filed after September 3, 1982.

This Treasury decision is issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

Roscoe L. Egger, Jr.,
Commissioner of Internal Revenue.

Approved: December 22, 1982.

John E. Chapoton,
Assistant Secretary of the Treasury.

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Bureau of Alcohol, Tobacco and Firearms**27 CFR Part 9**

[T.D. ATF-122; Ref: Notice No. 402]

Solano County Green Valley Viticultural Area

AGENCY: Bureau of Alcohol, Tobacco and Firearms, Treasury.

ACTION: Final rule, Treasury decision.

SUMMARY: This final rule establishes a viticultural area in Solano County, California, to be known as "Green Valley" qualified by the words "Solano County." The Bureau of Alcohol, Tobacco and Firearms (ATF) believes the establishment of Solano County Green Valley as a viticultural area and its subsequent use as an appellation of origin on wine labels and in wine advertisements will allow wineries in the area to better designate where their wines come from and will enable consumers to better identify the wines from this area.

EFFECTIVE DATE: January 28, 1983.

FOR FURTHER INFORMATION CONTACT: Robert L. White, Research and Regulations Branch, Bureau of Alcohol, Tobacco and Firearms, 1200

Pennsylvania Avenue, NW.,
Washington, DC 20226 (202-566-7626).

SUPPLEMENTARY INFORMATION:**Background**

On August 23, 1978, ATF published Treasury Decision ATF-53 (43 FR 37672, 54624) revising regulations in 27 CFR Part 4. These regulations allow the establishment of definite viticultural areas. The regulations also allow the name of an approved viticultural area to be used as an appellation of origin on wine labels and in wine advertisements.

On October 2, 1979, ATF published Treasury Decision ATF-60 (44 FR 56692) which added a new Part 9 to 27 CFR, for the listing of approved American viticultural areas.

Section 4.25a(e)(1), Title 27, CFR, defines an American viticultural area as a delimited grape-growing region distinguishable by geographical features. Section 4.25a(e)(2) outlines the procedure for proposing an American viticultural area. Any interested person may petition ATF to establish a grape-growing region as a viticultural area.

Mr. Ben A. Volkhardt, president of the West Solano County Grape Growers Association, petitioned ATF to establish a viticultural area in Solano County, California, to be known as "Green Valley." In response to this petition, ATF published a notice of proposed rulemaking, Notice No. 402, in the *Federal Register* on January 11, 1982 (47 FR 1149), proposing the establishment of the Green Valley viticultural area.

Comments

One comment was received during the comment period. The comment was from Ms. Audrey M. Sterling, one of the partners of the Iron Horse Ranch and Vineyard located in Sonoma County, California. Ms. Sterling stated that she has a petition pending with ATF for the establishment of a viticultural area in Sonoma County to be known as "Green Valley." She stated that her vineyard is located in a valley which has historically been known as "Green Valley." Ms. Sterling suggested that since ATF has two pending petitions for viticultural areas to be named Green Valley, one should be designated "Green Valley—Solano County" and the other should be designated "Green Valley—Sonoma County." As an alternative proposal, Ms. Sterling suggested that the names "Solano—Green Valley" and "Sonoma—Green Valley" be used.

After careful consideration of this comment, ATF has decided that the most appropriate name for this viticultural area is Green Valley provided that the words "Solano

County" appear in direct conjunction with the name "Green Valley" on the wine label. To allow for flexibility in label design, the words "Solano County" may be reduced in type size to the minimum allowed in 27 CFR 4.38(b).

Evidence of the Name

The name of the area, Green Valley, was well documented by the petitioner. After evaluating the petition and the comment received, ATF believes that the name "Solano County" should be made a part of the viticultural area name in order to distinguish this area from Green Valley located in Sonoma County. ATF believes that the name "Green Valley", qualified by the words "Solano County," is the most appropriate name for this area and that the use of this name will eliminate any possible consumer confusion concerning which of the two "Green Valley" areas grew the grapes.

Geographical Evidence

In accordance with 27 CFR 4.25a(e)(2), a viticultural area should possess geographical features which distinguish the viticultural features of the area from surrounding areas.

The petition and attached documents show that Green Valley is located in the southwestern portion of Solano County adjacent to the Napa County line and west of Suisun Valley. Green Valley is a small valley approximately one mile wide and four miles long and has about 400 acres of grapes within its boundaries. It lies within the southern end of two ranges of the Coast Range, the Vaca Mountains on the east and the Mount George Range on the west. The valley terminates in the south at the marshlands of Suisun Bay.

Green Valley lies within the Coastal area climate and is characterized by cool, moist winds blowing inland from the ocean and bay almost continuously from May through early Fall.

The climate in Green Valley is mid-region III as classified by the University of California at Davis system of heat summation by degree-days.

The season totals for degree-days above 50 degrees Fahrenheit for Green Valley were 3,683.9 in 1973 and 3,498.2 in 1974. In comparison, the season totals for upper Suisun Valley were 3,768.4 in 1973 and 3,700.5 in 1974. In mid-Suisun Valley the season totals were 3,460.4 in 1973 and 3,256.3 in 1974. Suisun Valley lies directly east of Green Valley.

Due to the proximity of Green Valley to the Pacific Ocean, fog is very prevalent in the valley during the months of May, June, July and August. In contrast, fog hardly ever penetrates into

the nearby Suisun Valley or into the Vacaville-Dixon area which lies to the east of Suisun Valley.

The soil in Green Valley consists of Conejo clay loam. In contrast the soil in Suisun Valley consists of Brentwood clay loam, Sycamore silty clay loam, San Ysidro sandy loam, and Rincon clay loam. The soil in the Vacaville-Dixon area consists of Yolo loam, Yolo silty clay loam, and Brentwood clay loam.

The watershed in Green Valley drains southward into the Suisun Bay. In the Vacaville-Dixon area, which lies to the east of Green Valley and Suisun Valley, the watershed drains eastward into the Sacramento River.

After evaluating the petition and the comment received, ATF has determined that due to the topographic and climatic features of Green Valley, it is distinguishable from the surrounding areas.

Boundaries

The boundaries proposed by the petitioner are adopted. ATF believes that these boundaries delineate an area with distinguishable physical and climatic features.

Miscellaneous

ATF does not wish to give the impression by approving the Green Valley viticultural area that it is approving or endorsing the quality of the wine from this area. ATF is approving this area as being viticulturally distinct from surrounding areas, not better than other areas. By approving the area, wine producers are allowed to claim a distinction on labels and advertisements as to origin of the grapes. Any commercial advantage gained can only come from consumer acceptance of wines from Green Valley.

Executive Order 12291

It has been determined that this final regulation is not a "major rule" within the meaning of Executive Order 12291, 46 FR 13193 (February 17, 1981), because it will not have an annual effect on the economy of \$100 million or more; it will not result in a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; and it will not have significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete

with foreign-based enterprises in domestic or export markets.

Regulatory Flexibility Act

The provisions of the Regulatory Flexibility Act relating to an initial and final regulatory flexibility analysis (5 U.S.C. 603, 604) are not applicable to this final rule because the final rule will not have a significant economic impact on a substantial number of small entities. The final rule will not impose, or otherwise cause, a significant increase in the reporting, recordkeeping, or other compliance burdens on a substantial number of small entities. The final rule is not expected to have significant secondary or incidental effects on a substantial number of small entities.

Accordingly, it is hereby certified under the provisions of section 3 of the Regulatory Flexibility Act (5 U.S.C. 605(b)), that this final rule will not have a significant economic impact on a substantial number of small entities.

Disclosure

A copy of the petition and appropriate maps with boundaries marked are available for inspection during normal business hours at the following location:

ATF Reading Room, Room 4405
Office of Public Affairs and Disclosure
12th and Pennsylvania Avenue, NW
Washington, DC 20226

Drafting Information

The principal author of this document is Robert L. White, Research and Regulations Branch, Bureau of Alcohol, Tobacco and Firearms. However, other personnel of the Bureau and of the Treasury Department have participated in the preparation of this document, both in matters of substance and style.

List of Subjects in 27 CFR Part 9

Administrative practice and procedure, Consumer protection, Viticultural areas, Wine.

Authority and Issuance

Accordingly, under the authority contained in section 5 of the Federal Alcohol Administration Act (49 Stat. 981, as amended; 27 U.S.C. 205), 27 CFR Part 9 is amended as follows:

PART 9—AMERICAN VITICULTURAL AREAS

Par. 1. The table of sections in 27 CFR Part 9, Subpart C, is amended to add the title of § 9.44 as follows:

Subpart C—Approved American Viticultural Areas

Sec.

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§ 9.44 Solano County Green Valley.

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Par. 2. Subpart C is amended by adding § 9.44 as follows:

Subpart C—Approved American Viticultural Areas

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§ 9.44 Solano County Green Valley.

(a) *Name.* The name of the viticultural area described in this section is "Green Valley" qualified by the words "Solano County" in direct conjunction with the name "Green Valley." On a label the words "Solano County" may be reduced in type size to the minimum allowed in 27 CFR 4.38(b).

(b) *Approved maps.* The appropriate maps for determining the boundaries of the Green Valley viticultural area are two U.S.G.S. maps. They are titled:

- (1) "Mt. George Quadrangle, California", 7.5 minute series (1968); and
- (2) "Cordelia Quadrangle, California", 7.5 minute series (1968).

(c) *Boundaries.* The Green Valley viticultural area is located in Solano County, California. The beginning point is the intersection of the township line identified as T6N/T5N with the westernmost point of the Solano County/Napa County line on the north border of Section 4, located on U.S.G.S. map "Mt. George Quadrangle."

(1) From the beginning point, the boundary runs in a southerly direction along the Napa/Solano County border to State Road 12;

(2) Thence east along State Road 12 to where it intersects with Interstate 80;

(3) Thence southwest on Interstate 80 to where it intersects with the Southern Pacific Railroad track;

(4) Thence in an easterly direction along the Southern Pacific Railroad track to where it intersects with range line "R3W/R2W";

(5) Thence due north on range line "R3W/R2W" to where it intersects with the Solano County/Napa County line;

(6) Thence due west along the Solano County/Napa County line to the point of beginning.

Signed: November 17, 1982.

W. T. Drake,
Acting Director.

Approved: December 6, 1982.

David Q. Bates,
Deputy Assistant Secretary (Operations).

[FR Doc. 82-35280 Filed 12-23-82; 4:57 pm]

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DEPARTMENT OF DEFENSE

Department of the Army

32 CFR Part 505

[Army Reg. 340-21]

Privacy Act of 1974; Personal Privacy and Rights of Individuals Regarding Personal Records

AGENCY: Department of the Army, DOD.

ACTION: Final rule.

SUMMARY: The Army hereby adopts exemption rule for Army system of records A0917.10DASG, Family Advocacy Case Management Files.

EFFECTIVE DATE: January 17, 1983.

FOR FURTHER INFORMATION CONTACT: Mrs. Dorothy Karkanen, Office of The Adjutant General, Headquarters, Department of the Army (DAAG-AMR-S), 2461 Eisenhower Avenue, Alexandria, VA 22331; telephone (703) 325-6163.

SUPPLEMENTARY INFORMATION: In 47 FR 51767, November 17, 1982, the Army proposed to amend the exemption rule for the above system of records which had been re-described.

List of Subjects in 32 CFR Part 505.

Privacy.

PART 505—[AMENDED]

In that no comments were received concerning this proposed amendment, the rule is adopted as proposed and § 505.9 of 32 CFR is amended to read as follows:

Exempted Record System

(Specific Exemptions)

ID—A0917.10DASG
SYSNAME—Family Advocacy Case Management Files.

EXEMPTION—All portions of this system which fall within 5 U.S.C. 552a(k)(2) and (5) are exempted from the following provisions of Title 5 U.S.C., section 552a: (d).

AUTHORITY—5 U.S.C., 552a(k)(2) and (5).

REASONS—Exemptions are needed in order to encourage persons having knowledge of abusive or neglectful acts

toward children to report such sources from embarrassment or recriminations as well as to protect their right to privacy. It is essential that the identities of all individuals who furnish information under an express promise of confidentiality be protected. In the case of spouse abuse, it is important to protect the privacy of spouses seeking treatment. Additionally, granting individuals access to information relating to criminal and civil law enforcement could interfere with on-going investigations and the orderly administration of justice in that it could result in the concealment, alteration, destruction, or fabrication of information, could hamper the identification of offenders or alleged offenders, and the disposition of charges, and could jeopardize the safety and well-being of parents, children, and abused spouses.

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M. S. Healy,
OSD Federal Register Liaison Officer,
Department of Defense.

December 21, 1982.

[FR Doc. 82-35288 Filed 12-28-82; 8:45 am]

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COPYRIGHT ROYALTY TRIBUNAL

37 CFR Part 304

[Docket No. CRT 82-2]

1982 Adjustment of Royalty Schedule for Use of Certain Copyrighted Works in Connection With Noncommercial Broadcasting; Terms and Rates of Royalty Payments

AGENCY: Copyright Royalty Tribunal.

ACTION: Final rule.

SUMMARY: Copyright Royalty Tribunal (Tribunal) adopts rule establishing the terms and rates of royalty payments for the use of published nondramatic musical works and published pictorial, graphic, and sculptural works by public broadcasting entities as required by 17 U.S.C. 118 (b) and (c). The rule also establishes procedures by which copyright owners may receive reasonable notice of the use of their works, and for the keeping by public broadcasting entities of records of such use.

EFFECTIVE DATE: January 1, 1983.

FOR FURTHER INFORMATION CONTACT: Edward W. Ray, Chairman, Copyright Royalty Tribunal, 1111 20th Street, NW., Room 450, Washington, D.C. 20036, 202-653-5175.

SUPPLEMENTARY INFORMATION: 17 U.S.C. 118 establishes a copyright compulsory

license for the use by noncommercial broadcasting of published nondramatic musical works and published pictorial, graphic, and sculptural works. 17 U.S.C. 118(c) provides that between June 30 and December 31, 1982 the Tribunal shall conduct a proceeding for the determination of reasonable terms and rates of royalty payments for the use of these works. 17 U.S.C. 118(b) requires the Tribunal to adopt regulations by which copyright owners may receive reasonable notice of the use of their works and for the keeping by public broadcasting entities of records of such uses. The Tribunal published in the Federal Register of June 30, 1982 (47 FR 28446) notice of the commencement of the proceeding required by 17 U.S.C. 118 (c) to adopt a schedule of rates and terms to replace those established by the Tribunal in 1978 (43 FR 25068-73), and subsequently amended.

The Tribunal conducted public hearings to receive testimony on the rates and terms of royalty payments and the regulations required by 17 U.S.C. 118(b) on November 12 and 15, 1982. The Tribunal at a public meeting on December 20, 1982 adopted the final rule.

17 U.S.C. 118(b)(2) provides that "License agreements voluntarily negotiated at any time between one or more copyright owners and one or more public broadcasting entities shall be given effect in lieu of any determination by the Tribunal." The Tribunal has been notified that voluntary agreements have been filed in the Copyright Office on behalf of the Public Broadcasting System (PBS) and National Public Radio (NPR) with each of the American Society of Composers, Authors and Publishers (ASCAP), Broadcast Music, Inc. (BMI), SESAC, and the Harry Fox Office.

The Tribunal on November 1, 1982 received a Joint Proposal of ASCAP and the Intercollegiate Broadcasting System (IBS), which includes among its membership the majority of noncommercial educational radio stations licensed to schools, colleges, and universities. These entities presented a joint proposal, rather than entering into a voluntary agreement, because IBS does not represent all noncommercial educational radio stations licensed to colleges and universities, and IBS does not have power to bind its members to an agreement. BMI and SESAC subsequently advised the Tribunal of their endorsement of the Joint Proposal.