

bona fide resident of a foreign country or countries, within the meaning of section 911(d)(1), for an uninterrupted period which includes each taxable year of the employee, or applicable portion thereof, in respect of which the employee properly executes and delivers to the employer a statement that the employee meets or will meet the requirement of § 1.911-2(a) relating to maintaining a tax home and a bona fide residence in a foreign country for the taxable year. This statement must set forth the facts alleged as the basis for this determination and contain a declaration by the employee that the statement is made under the penalties of perjury. Sample forms of acceptable statements may be obtained by writing to the Foreign Operations District, Internal Revenue Service, Washington, D.C. 20225 (Form IO-673).

(ii) * * *

(3) The employer may, in the absence of cause for a reasonable belief to the contrary, presume that an employee will maintain a tax home in a foreign country or countries and be present in a foreign country or countries during at least 330 full days during any period of twelve consecutive months, within the meaning of section 911(d)(1), and that such period includes each taxable year of the employee, or applicable portion thereof, in respect of which the employee properly executes and delivers to the employer a statement that the employee meets or will meet the requirements of § 1.911-2(a) relating to maintaining a tax home and being physically present in a foreign country for the taxable year. This statement must set forth the facts alleged as the basis for this determination and contain a declaration by the employee that the statement is made under the penalties of perjury. Sample forms of acceptable statements may be obtained by writing to the Foreign Operations District, Internal Revenue Service, Washington, D.C. 20225 (Form IO-673).

(4) The employer may, in the absence of cause for a reasonable belief to the contrary, presume that an employee's housing cost amount will be the amount shown on a statement properly executed and delivered to the employer. This statement must set forth the employee's estimation of the following items: housing expenses (as defined in § 1.911-4(b)), the housing cost amount exclusion (as defined in § 1.911-4(d)(1)), and the qualifying period (as defined in § 1.911-2(a)). The statement must contain a declaration by the employee that it is made under the penalties of perjury. Sample forms of acceptable statements may be obtained by writing to the

Foreign Operations District, Internal Revenue Service, Washington, D.C. 20225 (IO-673). The employer may not rely on a statement from an employee if the employer, based on his or her knowledge of housing costs in the vicinity of the employee's tax home (as defined in § 1.911-2(b)), believes the employee's housing expenses are lavish or extravagant under the circumstances. (Approved by the Office of Management and Budget under control number 1545-0067)

This Treasury decision is issued under the authority contained in section 911 (95 Stat. 194; 26 U.S.C. 911) and section 7805 (68A Stat. 917; U.S.C. 7805) of the Internal Revenue Code of 1954. Approved by the Office of Management and Budget under control number 1545-0067.

Roscoe L. Egger, Jr.,

Commissioner of Internal Revenue.

Approved: December 21, 1984.

Ronald A. Pearlman,

Acting Assistant Secretary of the Treasury

[FR Doc. 85-1625 Filed 1-17-85; 1:10 pm]

BILLING CODE 4830-01-M

Bureau of Alcohol, Tobacco and Firearms

27 CFR Part 9

[T.D. ATF-196; Re: Notice No. 541]

Sonoma Mountain Viticultural Area; Establishment

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF), Department of the Treasury.

ACTION: Final rule, Treasury decision.

SUMMARY: This final rule establishes a viticultural area in Sonoma County, California, known as "Sonoma Mountain." The establishment of viticultural areas and the subsequent use of viticultural area names as appellations of origin in wine labeling and advertising will help consumers better identify wines they purchase. The use of this viticultural area as an appellation of origin will also help winemakers distinguish their products from wines made in other areas.

EFFECTIVE DATE: February 22, 1985.

FOR FURTHER INFORMATION CONTACT: John A. Linthicum, FAA, Wine and Beer Branch, (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 definitive 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, providing for the listing of approved American viticultural areas, the names of which may be used as appellations of origin.

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. David Steiner, a grape grower in the area, petitioned ATF for the establishment of a viticultural area in Sonoma County, California, to be known as "Sonoma Mountain." In response to this petition, ATF published a notice of proposed rulemaking (Notice No. 541) in the Federal Register on September 5, 1984 (49 FR 35027) proposing the establishment of the Sonoma Mountain viticultural area.

General Description

The Sonoma Mountain viticultural area is entirely included within the approved Sonoma Valley and North Coast viticultural areas. The proposed Sonoma Mountain area consists of approximately 5,000 acres containing 633 acres of grapevines.

Name

Sonoma Mountain is a prominent geographical feature which has been historically known by this name. The name "Sonoma" was first given to the area by General Mariano Guadalupe Vallejo, believing that it was the Indian word for Valley of the Moon, a name applied to Sonoma Valley by the Indians. General Vallejo established the town of Sonoma in 1835. The name "Sonoma," which applies to the valley, was also applied to the range on the western side of the valley, and to the most prominent peak of that range.

Geographical Features Which Affect Viticultural Features

The Sonoma Mountain area is distinguished from surrounding areas by a "thermal belt" phenomenon common on the slopes of valleys in Mediterranean climate systems. The thermal belt phenomenon, characterized by drainage of cold air and fog from the slopes to lower elevations, is manifested

by lower maximum temperatures and higher minimum temperatures, year-round, than lower elevations. In the Sonoma Valley, the lowest elevation of the thermal belt is generally considered to be around 400 feet above mean sea level. At a certain high elevation, the thermal belt phenomenon would be expected to dissipate, due to the overall lowering of temperatures common at higher elevations. The upper point at which the thermal belt climate phenomenon is overshadowed by the effect of higher elevation has not been accurately determined on Sonoma Mountain because the steep terrain of the higher elevations makes most agricultural activities impractical.

Location	Elevation (feet)	Mean high temperature (°F)	Mean low temperature (°F)
Steiner Vineyard.....	1,000	74.71	52.43
Laurel Glen.....	800	80.25	52.99
Sobre Vista.....	600	74.50	52.99
Averages.....		78.49	52.80
Valley Floor Temperatures			
Matanzas Creek Vnyd.....	500	77.60	49.10
Grand Cru Vineyards.....	250	80.82	48.71
Hill Rd. weather sta.....	200	80.46	47.74
Averages.....		79.63	48.52

The petitioner claims that Laurel Glen is more remote from marine influences and this accounts for the higher mean high temperature. However, the mean low temperature is consistent with other mountain temperatures, in contrast to valley floor temperatures.

Boundaries

The eastern boundary of the approved area is the 400-foot contour line, the lower elevation of the thermal belt phenomenon, as previously discussed. The western boundary is the steep terrain beginning at elevations of about 1200 to 1600 feet above mean sea level. The steep terrain is a geographical feature which makes viticulture impractical. Moreover, the thermal belt phenomenon is dissipated at higher altitudes. Therefore, the western boundary uses contour lines at elevations above which viticultural activities are impractical, and above which the thermal belt phenomenon is dissipated.

The boundary of the Sonoma Mountain viticultural area proposed in Notice No. 541 (proposed § 9.102) is adopted unchanged.

No Comments Received

ATF received no comments in response to Notice No. 541. Therefore,

the proposed viticultural area is adopted as proposed.

Miscellaneous

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

Regulatory Flexibility Act

The provisions of the Regulatory Flexibility Act relating to a final regulatory flexibility analysis (5 U.S.C. 604) are not applicable to this final rule because it 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 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.

Executive Order 12291

In compliance with Executive Order 12291, ATF has determined that this final rule is not a "major rule" since it will not result in:

- (a) An annual effect on the economy of \$100 million or more;
- (b) A major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or
- (c) Significant adverse effects on competition, employment, investment, productivity, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

Paperwork Reduction Act

The provisions of the Paperwork Reduction Act of 1980, Pub. L. 96-511, 44 U.S.C. Chapter 35, and its implementing regulations, 5 CFR Part 1320, do not apply to this final rule because no requirement to collect information is imposed.

List of Subjects in 27 CFR Part 9

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

Drafting Information

The principal author of this document is John A. Linthicum, FAA, Wine and Beer Branch, Bureau of Alcohol, Tobacco and Firearms.

Authority

Accordingly, under the authority in 27 U.S.C. 205, 27 CFR Part 9 is amended as follows:

PART 9—AMERICAN VITICULTURAL AREAS

Paragraph 1. The table of sections in 27 CFR Part 9, Subpart C, is amended by adding the heading of § 9.102 to read as follows:

Subpart C—Approved American Viticultural Areas

Sec.	
* * *	
9.102	Sonoma Mountain.
* * *	

Par. 2. Subpart C is amended by adding § 9.102 to read as follows:

Subpart C—Approved American Viticultural Areas

§ 9.102 Sonoma Mountain.

(a) *Name.* The name of the viticultural area described in this section is "Sonoma Mountain."

(b) *Approved maps.* The approved maps for determining the boundary of the Sonoma Mountain viticultural area are 2 U.S.G.S. topographic maps in the 7.5 minute series, as follows:

- (1) Glen Ellen, Calif., dated 1954, photorevised 1980; and
- (2) Kenwood, Calif., dated 1954, photorevised 1980.

(c) *Boundary.* The Sonoma Mountain viticultural area is located in Sonoma County, California. The boundary is as follows:

- (1) The beginning point is the point at which the 1600-foot contour line crosses the section line dividing Section 22 from Section 23, in Township 6 North, Range 7 West.
- (2) The boundary follows this section line north to the 800-foot contour line.
- (3) The boundary follows the 800-foot contour line westerly, easterly, and northerly to Bennett Valley Road.
- (4) The boundary follows Bennett Valley Road easterly to Enterprise Road.
- (5) The boundary follows Enterprise Road southeasterly to an unnamed stream, in Section 7, Township 6 North, Range 7 West, which crosses Enterprise

Road near the point at which the road turns from an easterly to a southerly direction.

(6) The boundary follows this stream easterly to the 400-foot contour line.

(7) The boundary follows the 400-foot contour line southerly to the township line dividing Township 6 North from Township 5 North.

(8) The boundary follows a straight line extension of this township line west to the 1200-foot contour line.

(9) The boundary follows the 1200-foot contour line northwesterly to the range line dividing Range 6 West from Range 7 West.

(10) The boundary follows this range line south to the 1600-foot contour line.

(11) The boundary follows this contour line westerly to the beginning point.

Signed: December 17, 1984.

Stephen E. Higgins,
Director.

Approved: January 7, 1985.

Edward T. Stevenson,
Deputy Assistant Secretary (Operations),
[FR Doc. 85-1719 filed 1-22-85; 8:45 am]
BILLING CODE 4810-31-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 180

[OPP-260049; FRL-2759-8]

Pesticide Programs; Tolerances and Exemptions From Tolerances for Pesticide Chemicals in or on Raw Agricultural Commodities; Cross-Referencing Update

AGENCY: Environmental Protection Agency (EPA).

ACTION: Rule; Cross-Referencing Update.

SUMMARY: These editorial amendments to 40 CFR Part 180 update cross-references to certain sections in 21 CFR Part 121 which were recodified.

EFFECTIVE DATE: Effective on January 23, 1985.

FOR FURTHER INFORMATION CONTACT: John A. Richards, Chief, Federal Register Staff (TS-788), Office of the Assistant Administrator for Pesticides and Toxic Substances, Environmental Protection Agency, Rm. E-603A, 401 M Street SW., Washington, D.C. 20460, (202-382-3415).

SUPPLEMENTARY INFORMATION: The Food and Drug Administration (FDA) issued a recodification of 21 CFR Part 121, Subpart B—Exemption of Certain Food Additives from the Requirement of Tolerances; Subpart C—Food Additives Permitted in Feed and Drinking Water of

Animals, published in the **Federal Register** of September 10, 1976 (41 FR 38618). FDA issued a recodification of 21 CFR Part 121, Subpart D—Food Additives Permitted in Food for Human Consumption, published in the **Federal Register** of March 16, 1977 (42 FR 14302).

These regulations are cross-referenced in 40 CFR Part 180. This document amends the cross-references to reflect the new codification under 21 CFR, and represents no substantive change in the contents of the regulations under 40 CFR Part 180.

List of Subjects in 40 CFR Part 180

Administrative practice and procedures; Agricultural commodities; Pesticides and pests.

Dated: January 10, 1985.

Steven Schatzow,
Director, Office of Pesticide Programs.

PART 180—[AMENDED]

Therefore, 40 CFR Part 180 is amended as follows:

§ 180.147a [Amended]

1. In § 180.147a(b), the reference to "21 CFR 121.226" is changed to read "21 CFR 561.120".

§ 180.100 [Amended]

2. In § 180.100(c), under the entry "Dimethylpolysiloxane", the reference to "21 CFR 121.1099" is changed to read "21 CFR 172.340".

§ 180.1025 [Amended]

3. In § 180.1025(d), the reference to "21 CFR 121.1203(b)(3)" is changed to read "21 CFR 172.250".

§ 180.1038 [Amended]

4. In § 180.1038, the reference to "21 CFR 121.2637" is changed to read "21 CFR 177.2470".

(Sec. 408, 68 Stat. 511; 21 U.S.C. 346a)

[FR Doc. 85-1577 Filed 1-22-85; 8:45 am]

BILLING CODE 6560-50-M

40 CFR Part 180

[OPP-3000103A FRL-2761-2]

Pesticide Programs; Tolerances and Exemptions From Tolerances for Pesticide Chemicals in or on Raw Agricultural Commodities; Zinc Stearate, Titanium Dioxide, and Calcium Stearate

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: These rules exempt zinc stearate, titanium dioxide, and calcium

stearate from the requirement of a tolerance when used as inert ingredients in pesticide formulations used in animal ear tags. These regulations were requested by the Ralston Purina Co.

EFFECTIVE DATE: Effective on January 23, 1985.

ADDRESS: Written objections may be submitted to the: Hearing Clerk (A-110), Environmental Protection Agency, 401 M St., SW., Washington, D.C. 20460.

FOR FURTHER INFORMATION CONTACT:

By mail: N. Bhushan Mandava,
Registration Support and Emergency Response Branch, Environmental Protection Agency, 401 M St., SW., Washington, D.C. 20460.

Office location and telephone number:
Rm. 716, CM No. 2, 1921 Jefferson Davis Highway, Arlington, VA 22202, 703-557-7700.

SUPPLEMENTARY INFORMATION: EPA issued a proposed rule, published in the **Federal Register** of October 17, 1984 (49 FR 40608), which announced that the Ralston Purina Co., St. Louis, MO 63164, had requested that 40 CFR 180.1001(e) be amended by establishing an exemption from the requirement of a tolerance for zinc stearate, titanium dioxide, and calcium stearate when used as inert ingredients in plastic ear tags for animals.

Inert ingredients are ingredients that are not active ingredients as defined in 40 CFR 162.3(c), and include, but are not limited to, the following types of ingredients (except when they have a pesticidal efficacy of their own): Solvents such as water; baits such as sugar, starches, and meat scraps; dust carriers such as talc and clay; fillers; wetting and spreading agents; propellants in aerosol dispensers; and emulsifiers. The term "inert" is not intended to imply nontoxicity; the ingredient may or may not be chemically active.

In the proposed rule, EPA stated the basis for a determination that when used in accordance with good agricultural practices, these ingredients are useful and do not pose a hazard to humans or the environment.

There were no comments or requests for referral to an advisory committee received in response to the proposed rule.

These pesticides are considered useful for the purpose for which the exemptions are sought. It is concluded that the exemptions from the requirement of a tolerance will protect the public health and are established as set forth below.

Any person adversely affected by this regulation may, within 30 days after