

outside such lands when resulting from military use, and may enter into agreement with the Bureau of Land Management to provide for a transfer of funds for the suppression of range fires by the Bureau of Land Management.

(g) Personnel of the State Department of Fish and Game and the United States Bureau of Sport Fisheries and Wildlife shall have access to the lands at appropriate times not inconsistent with military requirements, at such times as may be mutually agreed upon with the Commanding Officer of the installation in charge, for the purpose of

conducting investigations and programs for the control of predatory animals, and at all times when hunting, fishing, or trapping is being permitted, for enforcement of the game laws.

(h) Personnel of the Bureau of Land Management shall have access to and across the lands, when necessary, and at appropriate times not inconsistent with military requirements, in connection with administration of adjacent public lands, and the Department of the Army shall designate such times as the necessities therefor arise.

(i) The withdrawal made by this order shall not extend to any waters in or upon the lands. Any waters not heretofore appropriated shall continue subject to appropriation, as may be authorized by applicable law. The Department of the Army shall not appropriate any of such waters except under applicable State law.

ROGER C. ERNST,  
Assistant Secretary of the Interior.

AUGUST 22, 1957.

[F. R. Doc. 57-7028; Filed, Aug. 27, 1957; 8:45 a. m.]

## PROPOSED RULE MAKING

### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

#### [ 26 CFR (1954) Part 1 ]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

#### TERMINATION OF ESTATES AND TRUSTS

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury or his delegate. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing, in duplicate, to the Commissioner of Internal Revenue, Attention: T:P, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U. S. C. 7805).

[SEAL]

O. GORDON DELK,  
Acting Commissioner of  
Internal Revenue.

In order to clarify the Income Tax Regulations (26 CFR Part 1) under section 641 (b) of the Internal Revenue Code of 1954, relating to computation and payment of income taxes by an estate or trust, paragraph (c) of § 1.641 (b)-3 is amended to read as follows:

§ 1.641 (b)-3 *Termination of estates and trusts.* \* \* \*

(c) (1) During the period between the occurrence of an event which causes a trust to terminate and the time when a trust is considered as terminated under this section, the income and the excess of capital gains over capital losses of the trust (subsequent to the terminating event) are, in general, considered as amounts required to be distributed for the year in which they are received. For example, a trust instrument provides for the payment of income to A during her life, and upon her death for the payment of the corpus to B. The trust reports on the basis of the calendar year. A dies on

November 1, 1955, but no distribution is made to B until January 15, 1956. The income of the trust and the excess of capital gains over capital losses for the period November 2 through December 31 are treated under sections 661 and 662 as amounts required to be distributed to B for the year 1955. See § 1.663 (c)-3 (e) for application of the separate share rule.

(2) Where there is a legal dispute as to the proper distribution of the trust property (or portion thereof) on termination, the income and the excess of capital gains over capital losses of the trust (subsequent to the terminating event) allocable to such portion as is in dispute are not considered as amounts required to be distributed for the year in which they are received. Such income and gains are taxable to the trust. The throwback provisions of sections 665 through 668 may, however, apply when actual distribution is made.

[F. R. Doc. 57-7050; Filed, Aug. 27, 1957; 8:49 a. m.]

### DEPARTMENT OF AGRICULTURE

#### Agricultural Marketing Service

#### [ 7 CFR Part 28 ]

#### COTTON FIBER AND SPINNING TESTS

#### PROPOSED REVISION OF TESTS AND FEES

Notice is hereby given that the United States Department of Agriculture is considering amendment of the regulations governing cotton fiber and spinning tests (7 CFR 28.950-28.961) to revise the schedule of tests offered and the fees charged, pursuant to authority contained in the Cotton Statistics and Estimates Act of March 3, 1927, as amended (55 Stat. 131; 7 U. S. C. 473d).

The proposed amendment would make provision for new tests of cotton fiber length, and on bleaching, dyeing, and mercerizing of samples of cotton yarn, measurement of color and luster of cotton yarn, and measurement of moisture regain and acid-alkalinity of cotton samples. The proposed amendment would delete the item for ginning fiber and spinning test samples, quantity rates for all tests, would provide minimum fees for some tests, and in a few instances would make adjustments in fees charged in order to make such fees cover as

nearly as possible the costs of performing the tests.

The proposed amendment is as follows:

#### SUBPART E—COTTON FIBER AND SPINNING TESTS

##### ADMINISTRATION

§ 28.950 *Authority.* The Administrator of the Agricultural Marketing Service is charged with the administration of the provisions of the act and the regulations in this subpart and is authorized to issue such instructions as he may deem proper and necessary.

§ 28.951 *Laboratories.* Laboratories shall be maintained at points designated by the Administrator of the Agricultural Marketing Service.

##### FIBER AND SPINNING TESTS

§ 28.952 *Testing of samples.* The Administrator of the Agricultural Marketing Service or his authorized representatives, upon written requests, shall make fiber and spinning tests of the properties of cotton samples and report the results thereof to the persons from whom such requests are received, subject to compliance by such persons with the regulations in this subpart and to the payment by them of fees as prescribed herein.

§ 28.953 *Requirements as to samples.* Each sample of ginned cotton lint submitted for fiber and spinning tests shall weigh approximately as shown below unless otherwise specified in the particular test item as prescribed herein:

- 1 ounce or more for fiber tests.
- 6 pounds or more for carded yarn spinning tests.
- 8 pounds or more for combed yarn spinning tests.
- 10 pounds or more for carded and combed yarn spinning tests.

Each individual sample submitted for testing shall contain a tag or coupon bearing a number or other identification symbol. Individually labelled samples may be sent in one or more parcels, each of which shall bear on the outside thereof the name and address of the person submitting it. Persons who submit samples to laboratories for testing shall comply with any Federal or State quarantine requirements applicable to