

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.

* * * * *

(5) * * * *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.

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

