of residence, you can give us evidence such as:

(1) A lease agreement showing where you live;

(2) Rental or mortgage receipts;

(3) Utility or other bills addressed to you at the address where you live;

(4) A signed statement from a local official showing that he or she knows where you live, when you began living there and how he or she knows this information; or

(5) A Standard Form 1199A, Direct Deposit Sign-Up Form, showing your address abroad and signed by an official of the financial institution after the date you arrived in the country in which you will be residing.

§ 408.437 How do you prove that you had good cause for staying in the United States for more than 1 full calendar month?

(a) *General rule.* If you believe that you meet the requirements in § 408.234 and that you should continue to receive SVB payments even though you have been in the United States for more than 1 full calendar month, you must give us evidence that you had good cause for staying in the United States.

(b) *Circumstances prevent you from returning to your home abroad.* To prove that you had good cause for staying in the United States for more than 1 full calendar month, you must give us evidence of your good faith effort to return to your home abroad before the 1-month period had elapsed and of the circumstances/event which prevented your return to your home abroad.

(1) *Evidence of your good faith effort to return to your home abroad.* Evidence of your plans to return to your home abroad can include, but is not limited to:

(i) A plane ticket showing that you intended to return to your home abroad before the expiration of 1 full calendar month; or

(ii) Notice from a travel agency or airline confirming the cancellation of your reservation to return to your home abroad on a date within 1 full calendar month.

(2) *Evidence of the circumstances preventing your return to your home abroad.* The evidence we will accept from you to support the circumstance or event that prevented you from returning to your home abroad will depend on the reason you are staying in the United States. It can include, but is not limited to, a:

(i) Newspaper article or other publication describing the event or natural disaster which prevented your return; or

(ii) Doctor's statement, etc. showing that you are unable to travel; or

(iii) Death certificate or notice if you are staying in the United States to attend the funeral of a member of your family.

(c) *You are appealing a decision we made.* To establish that you had good cause to stay in the United States for more than 1 full calendar month because you want to appear in person at the appeal of a decision on a claim filed under a program administered by the Social Security Administration, you must submit evidence of this. The evidence must identify the appeal proceeding and the dates you are scheduled to attend.

(d) *When we may ask for more evidence.* If you stay in the United States for several months, we may ask you to give us more evidence to prove that you are still unable to return to your home abroad.

Subpart E—Amount and Payment of Benefits

Authority: Secs. 702(a)(5), 801, 805, and 810 of the Social Security Act (42 U.S.C. 902(a)(5), 1001, 1005, and 1010); Sec. 251, Pub. L. 106–169, 113 Stat. 1844.

§ 408.501 What is this subpart about?

This subpart explains how we compute the amount of your monthly SVB payment, including how we reduce your payments if you receive other benefit income. It also explains how we pay benefits under the SVB program.

§ 408.505 How do we determine the amount of your SVB payment?

(a) *Maximum SVB payment.* The maximum monthly SVB payment is equal to 75% of the FBR for an individual under title XVI of the Act. See § 416.410 of this chapter.

(b) *Cost-of-living adjustments in the FBR.* The maximum SVB amount will increase whenever there is a cost-of-living increase in the SSI FBR under the provisions of § 416.405 of this chapter. The basic SVB amount following such an increase is equal to 75 percent of the increased FBR.

(c) *When we will reduce the amount of your basic benefit.* We will reduce your basic benefit by the amount of the other benefit income you receive in that month, as explained in § 408.510.

§ 408.510 How do we reduce your SVB when you receive other benefit income?

(a) *Amount of the reduction.* If you receive other benefit income as defined in § 408.220, we will reduce your SVB payment by the amount of the other benefit income you receive in that month. The reduction is on a dollar-for-dollar and cents-for-cents basis. We do not round SVB payment amounts except as described in paragraph (b) of this section.

(b) *Minimum benefit amount.* If the reduction described in paragraph (a) of this section results in a benefit amount that is greater than zero but less than $1.00, we will pay you a benefit of $1.00 for that month.

§ 408.515 When do we make SVB payments?

SVB payments are made on the first day of each month and represent payment for that month. If the first day of the month falls on a Saturday, Sunday, or Federal legal holiday, payment will be made on the first day preceding such day that is not a Saturday, Sunday, or Federal legal holiday.

[FR Doc. 03–8168 Filed 4–3–03; 8:45 am]

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DEPARTMENT OF JUSTICE

Drug Enforcement Administration

21 CFR Part 1308

[Docket No. DEA–238F]

Schedules of Controlled Substances: Temporary Placement of alpha-methyltryptamine and 5-methoxy-N,N-diisopropyltryptamine into Schedule I

AGENCY: Drug Enforcement Administration (DEA), Department of Justice.

ACTION: Final rule.

SUMMARY: The Deputy Administrator of the Drug Enforcement Administration (DEA) is issuing this final rule to temporarily place alpha-methyltryptamine (AMT) and 5-methoxy-N,N-diisopropyltryptamine (5-MeO-DIPT) into Schedule I of the Controlled Substances Act (CSA) pursuant to the temporary scheduling provisions of the CSA. This final action is based on a finding by the DEA Deputy Administrator that the placement of AMT and 5-MeO-DIPT into Schedule I of the CSA is necessary to avoid an imminent hazard to the public safety. As a result of this rule, the criminal sanctions and regulatory controls of Schedule I substances under the CSA will be applicable to the manufacture, distribution, and possession of AMT and 5-MeO-DIPT.

EFFECTIVE DATE: April; 4. 2003.

FOR FURTHER INFORMATION CONTACT: Frank Sapienza, Chief, Drug and Chemical Evaluation Section, Drug Enforcement Administration, Washington, DC 20537, (202) 307–7183.

SUPPLEMENTARY INFORMATION:

Under What Authority Are AMT and 5-MeO-DIPT Being Temporarily Scheduled?

The Comprehensive Crime Control Act of 1984 (Pub. L. 98–473), which was signed into law on October 12, 1984, amended section 201 of the CSA (21 U.S.C. 811) to give the Attorney General the authority to temporarily place a substance into Schedule I of the CSA for one year without regard to the requirements of 21 U.S.C. 811(b) if he finds that such action is necessary to avoid an imminent hazard to the public safety. The Attorney General may extend the temporary scheduling up to 6 months. A substance may be temporarily scheduled under the emergency provisions of the CSA if that substance is not listed in any other schedule under section 202 of the CSA (21 U.S.C. 812) or if there is no exemption or approval in effect under 21 U.S.C. 355 for the substance. The Attorney General has delegated his authority under 21 U.S.C. 811 to the Administrator of DEA (28 CFR 0.100). The Administrator has redelegated this function to the Deputy Administrator, pursuant to 28 CFR 0.104.

A notice of intent to temporarily place AMT and 5-MeO-DIPT into Schedule I of the CSA was published in the **Federal Register** on January 28, 2003 (68 FR 4127). The Deputy Administrator transmitted notice of his intention to temporarily place AMT and 5-MeO-DIPT into Schedule I of the CSA to the Assistant Secretary for Health of the Department of Health and Human Services (HHS). In response to this notification, the Food and Drug Administration has advised DEA that there are no exceptions or approvals in effect under 21 U.S.C. 355 of the Food, Drug and Cosmetic Act for AMT and 5-MeO-DIPT and HHS has no objection to DEA's intention to temporarily place alpha-methyltryptamine and 5-methoxy-N,N-diisopropytryptamine into Schedule I of the CSA.

What Factors Were Considered in the Determination To Temporarily Schedule AMT and 5-MeO-DIPT?

As set forth under 21 U.S.C. 811(h), the Deputy Administrator has considered the available data and the following three factors under the CSA (21 U.S.C. 811(c)) that are required for a determination to temporarily schedule a substance:

4. Its history and current pattern of abuse;

5. The scope, duration, and significance of abuse; and

6. What, if any, risk there is to the public health.

Additionally, DEA has considered the three criteria for placing a substance into Schedule I of the CSA (21 U.S.C. 812). The data available and reviewed for AMT and 5-MeO-DIPT indicate that they have a high potential for abuse, no currently accepted medical use in treatment in the United States and are not safe for use under medical supervision.

What Are AMT and 5-MeO DIPT?

Alpha-methyltryptamine (AMT) and 5-methosy-N, N-diisopropytryptamine (5-MeO-DIPT) are tryptamine (indoleethylamine) derivatives and share several similarities with the Schedule I tryptamine hallucinogens, alpha-ethyltryptamine (AET) and N, N-demethyltryptamine (DMT), respectively. Several other tryptamines also produce hallucinogenic/stimulant effects and are controlled as Schedule I substances under the CSA (bufotenine, diethyltryptamine, psilocybin and psilocyn). Although tryptamine itself appears to lack consistent hallucinogenic/stimulant effects, substitutions on the indole ring and the ethylamine side-chain of this molecule result in pharmacologically active substances (McKenna and Towers, J. Psychoactive Drugs, 16:347–358, 1984).

The chemical structures of AMT and 5-MeO-DIPT possess the critical features necessary for hallucinogenic/stimulant activity. Thus, both AMT and 5-MeO-DIPT are likely to have a pharmacological profile substantially similar to other Schedule I tryptamine derivatives such as DMT and AET. In drug discrimination studies, both AMT and 5-MeO-DIPT substitute for 1-(2,5-dimethosy-4-methylphenyl)-aminopropane (DOM), a phenethylamine-based hallucinogen in Schedule I of the CSA. The potencies of DOM-like discriminative stimulus effects of these and several other similar tryptamine derivatives correlate well with their hallucinogenic potencies in humans (Glennon *et al.,* Eur. J. Pharmacol. 86: 453–459, 1983).

AMT shares other pharmacological properties with Schedule I hallucinogens such as AET, AMT increases systolic and diastolic arterial blood pressures. The behavioral effects of orally administered AMT (20 mg) in humans are slow in onset, occurring after 3 to 4 hours, and gradually subsiding after 12 to 24 hours, but may last up to 2 days in some subjects. The majority of the subjects report nervous tension, irritability, restlessness, inability to sleep, blurry vision, mydriasis and equate the effects of a 20 mg dose to those of 50 micrograms of lysergic acid diethylamide (LSD) (Hollister *et al.,* J. Nervous Ment. Dis., 131:428–434, 1960; Murphree et al., Clin. Pharmacol. Ther., 2: 722–726, 1961). AMT also produces hallucinations and dextroamphetamine-like mood elevating effects.

5-MeO-DIPT also produces pharmacological effects similar to those of other Schedule I hallucinogens such as DMT. The synthesis and preliminary human psychopharmacology study on 5-MeO-DIPT was first published in 1981 (Shulgin and Carter, Comm. Physhopharmacol. 4: 363–369, 1981), 5-MeO-DIPT is an orally active hallucinogen. Following oral administration of 6–10 mg. 5-MeO-DIPT produces subjective effects with an onset at about 20–30 minutes, a peak at about 1–1.5 hours and a duration of about 3–6 hours. Subjects who have been administered 5-MeO-DIPT are talkative and disinhibited. 5-MeO-DIPT causes mydriasis. High doses of 5-MeO-DIPT produce nausea, jaw clenching, muscle tension and overt hallucinations with both auditory and visual distortions.

Why Are AMT and 5-MeO-DIPT Being Controlled?

The continued trafficking and abuse of AMT and 5-;MeO-DIPT pose an imminent hazard to public safety. The popularity and use of hallucinogenic/stimulant substances at raves (all-night dance parties) and other social venues have been a major problem in Europe since the 1990s. In the past several years, this activity has spread to the United States. The Schedule I controlled substance 3,4-methylendioxymethamphetamine (MDMA or Ecstasy) and its analogues are the most frequently abused drugs at these raves. Their abuse has been associated with both acute and long-term public health and safety problems. Raves have also become venues for the trafficking and abuse of new, non-controlled substances distributed as legal substitutes for, or in addition to, MDMA. 5-MeO-DIPT and AMT belong to such a group of substances.

Data gathered from published studies, supplemented by reports on Internet websites indicate that these are often administered orally at doses ranging from 15–40 mg for AMT ant 6–20 mg for 5-MeO-DIPT . Other routes of administration include smoking and snorting. Data from law-enforcement officials indicate that 5-MeO-DIPT is often sold as ''Foxy'' or ''Foxy Methoxy'', while MAT has been sold as ''Spirals'' at lease in one case. Both substances have been commonly

encountered in tablet and capsule forms.

According to forensic laboratory data, the first encounter of AMT and 5-MeO-DIPT occurred in 1999. Since then, law enforcement officials in Arizona, California, Colorado, Delaware, Florida, Idaho, Illinois, Iowa, New Jersey, Oregon, Texas, Virginia, Washington, Wisconsin and the District of Columbia have encountered these substances. According to the Florida Department of Law Enforcement (FDLE), the abuse by teens and young adults of AMT and 5-MeO-DIPT is an emerging problem. There have been reports of abuse of AMT and 5-MeO-DIPT at clubs and raves in Arizona, California, Florida and New York. Many tryptamine-based substances are illicitly available from United States and foreign chemical companies and from individuals through the Internet. A gram of AMT or 5-MeO-DIPT as bulk powdered costs less than $150 from illicit sources on the Internet. DEA is not aware of any legitimate medical or scientific use of AMT and 5-MeO-DIPT. There is recent evidence suggesting the attempted clandestine production of AMT and 5-MeO-DIPT in Nevada, Virginia and Washington, DC.

AMT and 5-MeO-DIPT share substantial chemical and pharmacological similarities with other Schedule I tryptamine-based hallucinogens in Schedule I of the CSA (AET and DMT). This makes it likely that these drugs cause similar health hazards. Tryptamine, the parent molecule of AMT and 5-MeO-DIPT, is known to produce convulsions and death in animals (Tedeschi *et al.,* J. Pharmacol. Exp. Ther. 126:223–232, 1959). AMT and 5-MeO-DIPT, similar to other tryptamine- or phenethylamine-based hallucinogens, through the alteration of sensory perception and judgement can pose serious health risks to the user and the general public. further, there have been several self-reports on Internet Web sites describing the reported abuse of these substances in combination with other controlled drugs, namely MDMA, marijuana, gamma hydroxybutyric acid (GHB) and 2,5-dimethoxy-4-(n)-propylthiophenethylamine (2C-T-7). This practice of drug abuse involving combinations poses additional health risks to the users and the general public. Available information indicates that AMT and 5-MeO-DIPT lack any approved therapeutic use in the United States. The safety of these substances for use in humans has not been studied.

What Is the Effect of This Final Rule?

With the issuance of this final order, AMT and 5-MeO-DIPT become subject to regulatory controls and administrative, civil and criminal sanctions applicable to the manufacture, distribution, dispensing, importing and exporting of a Schedule I controlled substance.

1. *Registration.* Any person who manufactures, distributes, dispenses, imports or exports AMT and 5-MeO-DIPT or who engages in research or conducts instructional activities with respect to AMT and 5-MeO-DIPT or who proposes to engage in such activities must submit an application for Schedule I registration in accordance with part 1301 of Title 21 of the Code of Federal Regulations (CFR) by May 5, 2003.

2. *Security.* AMT and 5-MeO-DIPT are subject to Secheule I security requirements and must be manufactured, distributed and stored in accordance with §§ 1301.71, 1301.72(a), (c), and (d), 1301.73, 1301.74, 1301.75 (a) and (c) and 1301.76 of Title 21 Code of Federal Regulations.

3. *Labeling and packaging.* All labels and labeling for commercial containers of AMT and 5-MeO-DIPT which are distributed on or after May 5, 2003 shall comply with requirements of §§ 1302.03–1302.07 of Title 21 of the Code Federal Regulations.

4. *Quotas.* Quotas for AMT and 5-MeO-DIPT are established pursuant to part 1303 of title 21 of the code of Federal Regulations.

5. *Inventory.* Every registrant required to keep records who possesses any quantity of AMT and 5-MeO-DIPT is required to keep inventory of all stocks of the substances on hand pursuant to §§ 1304.03, 1304.04 and 1304.11 of Title 21 of the Code of Federal Regulations. Every registrant who desires registration in Schedule I for AMT and 5-MeO-DIPT shall conduct an inventory of all stocks of AMT and 5-MeO-DIPT on or before May 5, 2003.

6. *Records.* All registrants are required to keep records pursuant to §§ 1304.03, 1304.04 and §§ 1304.21–1304.23 of Title 21 of the Code of Federal Regulations.

7. *Reports.* All registrants required to submit reports in accordance with §§ 1304.31 through §§ 1304.33 of Title 21 of the Code Federal Regulations shall do so regarding AMT and 5-MeO-DIPT.

8. *Order Forms.* All registrants involved in the distribution of AMT and 5-MeO-DIPT must comply with the order form requirements of part 1305 of Title 21 of the Code of Federal Regulations.

9. *Importation and Exportation.* All importation and exportation of AMT and 5-MeO-DIPT shall be in compliance with part 1312 of Title 21 of the Code of Federal Regulations.

10. *Criminal Liability.* Any activity with AMT and 5-MeO-DIPT not authorized by, or in violation of, the CSA or the Controlled Substances Import and Export Act occurring on or after April 4, 2003 is unlawful.

Regulatory Certifications

Regulatory Flexibility Act

The Deputy Administrator hereby certifies that this rulemaking has been drafted in accordance with the Regulatory Flexibility Act (5 U.S.C. 605(b)), has reviewed this regulation, and by approving it certifies that this regulation will not have a significant economic impact on a substantial number of small entities. This action temporarily places AMT and 5-MeO-DIPT into Schedule I of the Controlled Substances Act.

Executive Order 12988

This regulation meets the applicable standards set forth in Sections 3(a) and 3(b)(2) of Executive order 12988 Civil Justice Reform.

Executive Order 13132 Federalism

This rule will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 13132, it is determined that this rule will not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Unfunded Mandates Reform Act

This rule will not result in the expenditure by State, local and tribal governments, in the aggregate, or by the private sector, of $100,000,000 or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under provisions of the Unfunded Mandates Reform Act of 1995.

Small Business Regulatory Enforcement Fairness Act of 1996

This rule is not a major rule as defined by § 804 of the Small Business Regulatory Enforcement Fairness Act of 1996. This rule will not result in an annual effect on the economy of $100,000,000 or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based

companies to compete with foreign-based companies in domestic and export markets.

List of Subjects in 21 CFR Part 1308

Administrative practice and procedure, Drug traffic control, Narcotics, Prescription drugs, Reporting and Record keeping requirements.

■ Under the authority vested in the Attorney General by section 201(h) of the CSA (21 U.S.C. 811(h)), and delegated to the Administrator of the DEA by 28 CFR 0.100, and redelegated to the Deputy Administrator pursuant to 28 CFR 0.104, the Deputy Administrator hereby amends 21 CFR part 1308 as follows:

PART 1308—SCHEDULES OF CONTROLLED SUBSTANCES [Amended]

■ 1. The authority citation for 21 CFR Part 1308 continues to read as follows:

Authority: 21 U.S.C. 811, 812, 871b, unless otherwise noted.

■ 2. Section 1308.11 is amended by adding paragraphs (g)(6) and (g)(7) to read as follows:

§ 1308.11 Schedule I.

* * * * *

(g) * * *

(6) Alpha-methyltryptamine (AMT), its isomers, salts and salts of isomers—7432.

(7) 5-methoxy-N,N-diisopropyltryptamine (5-MeO-DIPT), its isomers, salts and salts of isomers—7439.

Dated: March 27, 2003.

John B. Brown III,

Deputy Administrator.

[FR Doc. 03–8171 Filed 4–3–03; 8:45 am]

BILLING CODE 4410–09–M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9048]

RIN 1545–BB95

Guidance Under Section 1502; Suspension of Losses on Certain Stock Dispositions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Corrections to final and temporary regulations.

SUMMARY: This document corrects final and temporary regulations published in the **Federal Register** on March 14, 2003 (68 FR 12287). The final and temporary regulations redetermine the basis of stock of a subsidiary member of a consolidated group immediately prior to certain transfers of such stock and certain deconsolidations of a subsidiary member and also suspend certain losses recognized on the disposition of stock of a subsidiary member.

DATES: This document is effective on March 14, 2003.

FOR FURTHER INFORMATION CONTACT: Aimee K. Meacham, (202) 622–7530 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of these corrections are under section 1502 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations contain errors that may prove to be misleading and are in need of clarification. In particular, this document supplies text omitted from § 1.1502–35T(b)(3)(i)(C) and (b)(3)(ii)(C), and clarifies § 1.1502–35T(f)(1). In addition, the final and temporary regulations inadvertently removed the text for §§ 1.1502–21T(b)(3)(ii)(C) and 1.1502–32T(b)(4)(v). The missing text is supplied.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9048) that were the subject of FR Doc. 03–6119, is corrected as follows:

■ 1. On page 12288, column 3, second full paragraph, in the preamble under the paragraph heading *''Basis Reduction Rule for Worthless Stock and Stock of a Subsidiary With No Separate Return Year'',* second full paragraph, lines 17 and 18 from the bottom of the paragraph, the language ''as expired, but not as absorbed by the group, as of the beginning of the group's'' is corrected to read ''as expired, but not as a noncapital, nondeductible expense for purposes of § 1.1502–32,''.

■ 2. On page 12291, column 2, § 1.1502–21T, paragraphs (b)(2) through (b)(3)(iv) is corrected to read as follows:

§ 1.1502–21T Net operating losses (temporary).

* * * * *

(b)(2) through (b)(3)(ii)(B) [Reserved]. For further guidance, see § 1.1502–21(b)(2) through (b)(3)(ii)(B).

(b)(3)(ii)(C) *Partial waiver of carryback period for 2001 and 2002 losses—(1) Application.* The acquiring group may make the elections described in paragraphs (b)(3)(ii)(C)(*2*) and (*3*) of this section with respect to an acquired member or members only if it did not file a valid election described in § 1.1502–21(b)(3)(ii)(B) with respect to such acquired member or members on or before May 31, 2002.

(*2*) *Partial waiver of entire pre-acquisition carryback period.* If one or more members of a consolidated group become members of another consolidated group after June 25, 1999, then, with respect to all consolidated net operating losses attributable to the member for the taxable year ending during either 2001 or 2002, or both, the acquiring group may make an irrevocable election to relinquish the portion of the carryback period for such losses for which the corporation was a member of another group, provided that any other corporation joining the acquiring group that was affiliated with the member immediately before it joined the acquiring group is also included in the waiver and that the conditions of this paragraph are satisfied. The acquiring group cannot make the election described in this paragraph with respect to any consolidated net operating losses arising in a particular taxable year if any carryback is claimed, as provided in paragraph (b)(3)(ii)(C)(*4*) of this section, with respect to any such losses on a return or other filing by a group of which the acquired member was previously a member and such claim is filed on or before the date the election described in this paragraph is filed. The election must be made in a separate statement entitled ''THIS IS AN ELECTION UNDER SECTION 1.1502–21T (b)(3)(ii)(C)(*2*) TO WAIVE THE PRE-[insert first day of the first taxable year for which the member (or members) was a member of the acquiring group] CARRYBACK PERIOD FOR THE CNOLS ATTRIBUTABLE TO THE [insert taxable year of losses] TAXABLE YEAR(S) OF [insert names and employer identification numbers of members].'' Such statement must be filed as provided in paragraph (b)(3)(ii)(C)(*5*) of this section.

(*3*) *Partial waiver of pre-acquisition extended carryback period.* If one or more members of a consolidated group become members of another consolidated group, then, with respect to all consolidated net operating losses attributable to the member for the taxable year ending during either 2001 or 2002, or both, the acquiring group may make an irrevocable election to relinquish the portion of the carryback period for such losses for which the corporation was a member of another group to the extent that such carryback period includes one or more taxable