Olefin polymers	Density	Melting point (MP) or softening point (SP) (Degrees Centigrade)	Maximum extractable fraction (expressed as percent by weight of polymer) in W-hexane at specified temperatures	Maximum soluble frac- tion (expressed as per- cent by weight of poly- mer) in xylene at spec- ified temperatures
* *	*	*	* *	*
3.2a Olefin copolymers described in paragraph (a)(3)(i) of this section for use in articles used for packing or holding food during cooking; except olefin copolymers described in paragraph (a)(3)(i)(c)(2) of this section and listed in item 3.2b of this table; except that olefin copolymers containing 89 to 95 percent ethylene with the remainder being 4-methyl-pentene-1 contacting food Types III, IVA, V, VIIA, and IX identified in §176.170(c) of this chapter, Table 1, shall not exceed 0.051 millimeter (mm) (0.002 inch (in)) in thickness when used under conditions of use A and shall not exceed 0.102 mm (0.004 in) in thickness when used under conditions of use B, C, D, E, and H described in §176.170(c) of this chapter, Table 2. Additionally, olefin copolymers described in (a)(3)(i)(a)(2) of this section may be used only under conditions of use B, C, D, E, F, G, and H described in §176.170(c) of this chapter, Table 2, in contact with all food types identified in §176.170(c) of this chapter, Table 1.	0.85–1.00		2.6 percent at 50 °C	Do.
* *	*	*	* *	*

Dated: July 22, 1995.

## Janice F. Oliver,

Deputy Director for Systems and Support, Center for Food Safety and Applied Nutrition. [FR Doc. 95–19424 Filed 8–4–95; 8:45 am] BILLING CODE 4160–01–F

# DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

26 CFR Part 1

[TD 8607]

RIN 1545-AS98

Allowances Received by Members of the Armed Forces in Connection With Moves to New Permanent Duty Stations

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

summary: This document contains final regulations relating to the exclusion from gross income under section 61 of the Internal Revenue Code of 1986 (Code) of certain allowances received by

members of the uniformed services in connection with a change of permanent duty station. The final regulations are required because of amendments to the law made by section 13213(a)(1) of the Omnibus Budget Reconciliation Act of 1993 (OBRA 1993), 107 Stat. 473 (1993), which redefined the term moving expenses under section 217(b) of the Code. Persons affected by the final regulations are members of the uniformed services (the Armed Forces, the commissioned corps of the National Oceanic and Atmospheric Administration, and the commissioned corps of the Public Health Service).

**DATES:** These regulations are effective August 7, 1995. For dates of applicability, see "Effective date" portion under SUPPLEMENTARY INFORMATION.

FOR FURTHER INFORMATION CONTACT: Marilyn E. Brookens, (202) 622-1585 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

## **Background**

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under sections 61 and 217 of the Internal Revenue Code (Code) that are required because of the amendment of section 217(b) by OBRA 1993. In Notice 94–59, 1994-1 C.B. 371, the IRS announced its intention to issue guidance to clarify that certain allowances received by members of the Armed Forces continue to be excludable from gross income notwithstanding the amendment of section 217(b).

On December 21, 1994, temporary regulations (TD 8575) relating to military expense allowances under sections 61 and 217 (relating to definitions of gross income and of moving expenses) were published in the **Federal Register** (59 FR 65711). A notice of proposed rulemaking (IA–50–94) relating to the same subjects was published in the **Federal Register** for the same day (59 FR 65739). No public hearing was requested or held.

Written comments regarding the regulations were received. After consideration of all the comments, the regulations proposed by IA–50–94 are adopted as revised by this Treasury decision, and the corresponding temporary regulations are withdrawn. The comments are discussed below.