

exclusivity beginning May 14, 1999, because the application contains substantial evidence of the effectiveness of the drug involved, or any studies of animal safety required for approval of the application and conducted or sponsored by the applicant. Three years of marketing exclusivity applies only to use of carprofen chewable tablets for relief of pain and inflammation associated with osteoarthritis in dogs.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

#### List of Subjects in 21 CFR Part 520

Animal drugs.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 520 is amended as follows:

#### PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

1. The authority citation for 21 CFR part 520 continues to read as follows:

**Authority:** 21 U.S.C. 360b.

2. Section 520.309 is amended by revising the section heading, by revising paragraph (a), by redesignating paragraph (c) as paragraph (d), by reserving paragraph (c), and by revising newly redesignated paragraphs (d)(1) and (d)(2) to read as follows:

#### § 520.309 Carprofen.

(a) *Specifications.* Each caplet or chewable tablet contains 25, 75, or 100 milligrams of carprofen.

\* \* \* \* \*

(c) [Reserved]

(d) \* \* \*

(1) *Amount.* 1 milligram per pound of body weight twice daily. Caplets and chewable tablets are scored and dosage should be calculated and given in half-caplet or half-chewable tablet increments.

(2) *Indications for use.* For the relief of pain and inflammation associated with osteoarthritis in dogs.

\* \* \* \* \*

Dated: June 4, 1999.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

[FR Doc. 99-15291 Filed 6-15-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8805]

RIN 1545-AQ43

#### Application of Section 904 to Income Subject to Separate Limitations; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations that were published in the **Federal Register** on Monday, January 11, 1999 (64 FR 1505) relating to the application of section 904 with respect to certain categories of income.

**DATES:** This correction is effective March 12, 1999.

**FOR FURTHER INFORMATION CONTACT:** Rebecca Rosenberg (202) 622-3850 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

#### Background

The final regulations that are the subject of these corrections are under section 904 of the Internal Revenue Code.

#### Need for correction

As published, the final regulations contain errors that may prove to be misleading and are in need of clarification.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Correction of Publication

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

#### PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

#### § 1.904-4 [Corrected]

**Par. 2.** Section 1.904-4 is amended as follows:

1. Paragraph (c)(1) is amended by adding the sentence "This paragraph (c)(1) is applicable for taxable years beginning after March 12, 1999." at the end of the paragraph.

2. Paragraph (c)(2)(i)(A) is amended by removing the last sentence of the paragraph and adding a new sentence "Paragraph (c)(2)(ii) of this section is applicable for taxable years beginning after March 12, 1999." in its place.

**Cynthia E. Grigsby,**

*Chief, Regulation Unit, Assistant Chief Counsel (Corporate).*

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## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 165

[CGD01-99-056]

RIN 2115-AA97

#### Safety Zone: Heritage of Price Fireworks, Hudson River, New York

**AGENCY:** Coast Guard, DOT.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for the Heritage of Pride Fireworks Display located on the Hudson River, New York. This zone is necessary to provide for the safety of life on navigable waters during the event. It is intended to restrict vessel traffic in a portion of the Hudson River.

**DATES:** This temporary final rule is effective from 9:30 p.m. until 11 p.m., on Sunday, June 27, 1999. There is no rain date for this event.

**ADDRESSES:** Documents as indicated in this preamble are available for inspection or copying at Coast Guard Activities New York, 212 Coast Guard Drive, room 205, Staten Island, New York 10305, between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (718) 354-4193.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant J. Lopez, Waterways Oversight Branch, Coast Guard Activities New York (718) 354-4193.

**SUPPLEMENTARY INFORMATION:**

#### Regulatory History

Pursuant to 5 U.S.C. 553, no notice of proposed rulemaking (NPRM) was published for this temporary final rule. Because of the date the Application for Approval of Marine Event was received, there was insufficient time to draft and publish an NPRM and publish the rule