

TABLE 2.—SUMMARY OF CITIZEN PETITIONS ON WHICH FDA HAS TAKEN FINAL ACTION—Continued

Docket code	Date of letter	Action	Subject
PDN5	August 22, 1997	Denial of CP16	Time to Action Statement for Enema Dosage of Glycerin
PDN6	September 5, 1997	Denial of CP13	Sorbitol in an Oral Dosage Form
ANS4	October 15, 1997	Denial of CP17	1,200 Milligram Single Dose of Magnesium Hydroxide
PDN7	January 7, 1998	Denial of CP23	Magnesium Citrate Powder for Oral Solution
PDN11	July 2, 2001	Denial of CP20 and response to C205	Bowel Cleansing System Using a Large Volume Tap Water Enema as the Final Cleansing Step

Because the data in other petitions and comments are relevant to the final classification of conditions for marketing OTC laxative drug products under the FM, FDA has determined that good cause exists to consider these new data and information in developing the FM for these products. By this document, FDA announces that it is treating all of these submissions (excluding the petitions listed in table 2 of this document), received after the administrative record closed at various times, as petitions to reopen the administrative record, and is granting the petitions by allowing the new data and information contained therein to be included in the administrative record for the rulemaking for OTC laxative drug products.

## II. Reopening of the Administrative Record

Accordingly, FDA is reopening the administrative record for this rulemaking to provide the following actions: (1) Accept data and information previously submitted to the Division of Dockets Management after the administrative record closed following publication of the TFM and the various reopenings of the record listed in table 1 of this document and (2) provide interested persons an opportunity to submit comments on these data and information before the closing of the record.

FDA is providing a period of 90 days for these comments and new data and information to be submitted. Interested persons have already had an opportunity to submit objections or requests for an oral hearing on the amended TFM. Thus, this reopening of the administrative record to submit comments and information does not include submission of objections and requests for an oral hearing. Any comments at this time should specifically identify the data and

information on which the comments are being provided. In addition, only new information related to the submissions being included in the administrative record at this time should be submitted.

Any data and information previously submitted to this rulemaking need not be resubmitted. In establishing an FM, FDA will consider only comments, data, and information submitted prior to the closing of the administrative record following this current reopening.

On August 5, 2003, FDA reopened the administrative record to reclassify the bulk-forming laxative psyllium ingredients (psyllium (hemicellulose), psyllium hydrophilic mucilloid, psyllium seed, psyllium seed (blond), psyllium seed husks, plantago ovata husks, and plantago seed)) in a granular dosage form from proposed Category I to Category II. Comments and information in response to that reopening of the administrative record should be submitted by November 3, 2003.

## III. Request for Comments

Interested persons may submit to the Division of Dockets Management (see **ADDRESSES**) written or electronic comments regarding this document. Submit a single copy of electronic comments or three paper copies of any mailed comments, except that individuals may submit one paper copy. Comments are to be identified with the docket number found in brackets in the heading of this document and may be accompanied by a supporting memorandum or brief. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday.

## IV. References

The following references are on display in the Division of Dockets Management (see **ADDRESSES**) under Docket No. 1978N–036L and may be seen by interested persons between 9

a.m. and 4 p.m., Monday through Friday.

1. Comment No. PDN14.
2. Comment No. PDN4.
3. Comment No. PDN5.
4. Comment No. PDN6.
5. Comment No. ANS4.
6. Comment No. PDN7.
7. Comment No. PDN11.

Dated: October 9, 2003.

**Jeffrey Shuren,**

*Assistant Commissioner for Policy.*

[FR Doc. 03–26570 Filed 10–21–03; 8:45 am]

**BILLING CODE 4160–01–S**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–133791–02 and REG–105606–99]

RIN 1545–BABB and 1545–AX05

#### Credit for Increasing Research Activities; Correction

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

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains corrections to proposed regulations that were published in the **Federal Register** on July 29, 2003 (68 FR 44499). This regulation relates to the computation and allocation of the credit for increasing research activities for members of a controlled group of corporations or a group of trades or businesses under common control.

**FOR FURTHER INFORMATION CONTACT:** Jolene J. Shiraishi at (202) 622–3120 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The proposed regulations that are the subject of these corrections are under section 41 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the notice of proposed rulemaking (REG-133791-02; REG-105606-99), which was the subject of FR Doc. 03-17870, is corrected as follows:

1. On page 44500, column 1, in the preamble under the caption **ADDRESSES**, last paragraph, second line, the language "IRS Auditorium (7th Floor), Internal" is corrected to read "Room 4718, Internal".

**§ 1.41-6 [Corrected]**

2. On page 44503, column 3, § 1.41-6(d), paragraph (ii)(B) (3) of *Example 1*, last line in column 3, the language "minimum). The group's fixed-base" is corrected to read "maximum). The group's fixed-base".

3. On page 44504, column 3, § 1.41-6(d), paragraph (ii)(B)(3) of *Example 2*, column 3 fourth line from the bottom the language "(the statutory minimum). The group's fixed" is corrected to read "(the statutory maximum). The group's fixed".

Cynthia E. Grigsby,

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 03-26684 Filed 10-21-03; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[REG-110385-99]

RIN 1545-AX39

**Partial Withdrawal of Proposed Regulations Relating to Changes in Entity Classification.**

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

**ACTION:** Partial withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document withdraws a portion of a notice of proposed rulemaking published on November 29, 1999, addressing certain transactions

that occur within a specified period before or after a foreign entity changed its classification to disregarded-entity status.

**DATES:** Proposed § 301.7701-3(h) is withdrawn as of October 22, 2003.

**FOR FURTHER INFORMATION CONTACT:** Ronald M. Gootzeit, (202) 622-3860 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

On December 18, 1996, Treasury and IRS published in the **Federal Register** (61 FR 66584) final regulations (TD 8697) relating to the classification of business entities under section 7701 (check-the-box regulations). On November 29, 1999, Treasury and the IRS published in the **Federal Register** (64 FR 66591) a notice of proposed rulemaking (REG-110385-99) proposing to amend §§ 301.7701-2 and 301.7701-3 of the current check-the-box regulations (proposed regulations). A public hearing on the proposed regulations was held on January 31, 2000. In addition, written comments were received. Most of the written and oral comments related to proposed § 301.7701-3(h), which provided a rule that would have operated to change the classification of a foreign disregarded entity if a so-called "extraordinary transaction" occurred one day before or within one year after the election to treat the entity as disregarded. In general, commentators criticized the approach adopted in this rule as overly broad and expressed concern that it would mitigate the increased certainty promoted by the check-the-box regulations in 1996.

After considering the comments received, Treasury and the IRS issued Notice 2003-46 (2003-28 IRB 53) on June 26, 2003, announcing the intention to withdraw the extraordinary transaction rule in proposed § 301.7701-3(h) and to finalize the remaining provisions of the proposed regulations addressing grandfathered entities and the relevancy of classification status.

With the publication of this document, proposed § 301.7701-3(h) is withdrawn. Final regulations adopting without substantive change the portions of the proposed regulations relating to grandfathered entities and the relevancy of classification status are being published in the Rules and Regulations section elsewhere in this issue of the **Federal Register**. These final regulations do not adopt the extraordinary transaction rule in proposed § 301.7701-3(h).

**Drafting Information**

The principal author of this withdrawal notice is Ronald M. Gootzeit, Office of Associate Chief Counsel (International). However, other personnel from Treasury and the IRS participated in its development.

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Partial Withdrawal of a Notice of Proposed Rulemaking**

Accordingly, under the authority of 26 U.S.C. 7805, § 301.7701-3(h) of the notice of proposed rulemaking published in the **Federal Register** on November 29, 1999, (64 FR 66591) is withdrawn.

Robert E. Wenzel,

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 03-26546 Filed 10-21-03; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE INTERIOR****National Park Service****36 CFR Part 7**

RIN 1024-AD00

**Amistad National Recreation Area, Personal Watercraft Use**

**AGENCY:** National Park Service, Interior.

**ACTION:** Proposed rule.

**SUMMARY:** The National Park Service (NPS) is proposing to designate areas where personal watercraft (PWC) may be used in Amistad National Recreation Area, Texas. This proposed rule implements the provisions of the NPS general regulations authorizing park areas to allow the use of PWC by promulgating a special regulation. The NPS *Management Policies 2001* directs individual parks to determine whether PWC use is appropriate for a specific park area based on an evaluation of that area's enabling legislation, resources and values, other visitor uses, and overall management objectives.

**DATES:** Comments must be received by December 22, 2003.

**ADDRESSES:** Comments on the proposed rule should be sent to the Superintendent, Amistad National Recreation Area, HRC 3 Box 5J, Del Rio, Texas 78840. Comments may also be sent by email to [amis@den.nps.gov](mailto:amis@den.nps.gov). If you comment by e-mail, please include