

List of Subjects in 21 CFR Part 522

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 522 is amended as follows:

PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

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

§ 522.2640 [Removed]

■ 2. Remove § 522.2640.

§ 522.2640a [Redesignated as § 522.2640]

■ 3. Redesignate § 522.2640a as § 522.2640.

§ 522.2640 [Amended]

■ 4. In the newly redesignated § 522.2640, remove “injection” from the section heading; remove and reserve paragraph (c); and in paragraph (e)(1)(ii), remove “*Corynebacterium pyogenes*” both times it appears and in its place add “*Arcanobacterium pyogenes*”.

Dated: March 13, 2009.

Steven D. Vaughn,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.

[FR Doc. E9-6009 Filed 3-18-09; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9441]

RIN 1545-B146

Section 482: Methods To Determine Taxable Income in Connection With a Cost Sharing Arrangement; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to a correcting amendment for final and temporary regulations (TD 9441) that were published in the **Federal Register** on Thursday, March 5, 2009 (74 FR 9570) providing further guidance and clarification regarding methods under section 482 to determine taxable income in connection with a cost sharing arrangement in order to

address issues that have arisen in administering the current regulations. The temporary regulations affect domestic and foreign entities that enter into cost sharing arrangements described in the temporary regulations.

DATES: This correction is effective March 19, 2009, and is applicable on January 5, 2009.

FOR FURTHER INFORMATION CONTACT: Kenneth P. Christman, (202) 435-5265 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of this document are under sections 367 and 482 of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9441) contains an error that may prove to be misleading and is 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 * * *

■ **Par. 2.** Section 1.482-0T is amended by removing and reserving the entry of § 1.482-7T(h)(3)(vi)(B) and revising the entry of § 1.482-7T(i)(6)(vi)(B) to read as follows:

§ 1.482-0T Outline of regulations under section 482 (temporary).

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§ 1.482-7T Methods to determine taxable income in connection with a cost sharing arrangement (temporary).

* * * * *

(i) * * *

(6) * * *

(vi) * * *

(B) Circumstances in which Periodic Trigger deemed not to occur.

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LaNita Van Dyke,

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

[FR Doc. E9-5950 Filed 3-18-09; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 54

[TD 9447]

RIN 1545-BG80

Automatic Contribution Arrangements; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains a correction to final regulations (TD 9447) that were published in the **Federal Register** on Tuesday, February 24, 2009 (74 FR 8200) relating to automatic contribution arrangements. These regulations affect administrators of, employers maintaining, participants in, and beneficiaries of section 401(k) plans and other eligible plans that include an automatic contribution arrangement.

DATES: This correction is effective on March 19, 2009, and is applicable on February 24, 2009.

FOR FURTHER INFORMATION CONTACT:

R. Lisa Mojiri-Azad, Dana Barry, or William D. Gibbs at (202) 622-3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this document are under sections 401, 402, 411, 414, and 4979 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9447) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9447), which was the subject of FR Doc. E9-3716, is corrected as follows:

On page 8206, column 1, in the preamble, under the paragraph heading “*D. Permissible Withdrawal*”, fourth paragraph of the column, last line of the paragraph, the language “section 3405(a).” is corrected to read “section 3405(b).”.

LaNita Van Dyke,

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

[FR Doc. E9-5952 Filed 3-18-09; 8:45 am]

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