seek CPSC acceptance of their accreditation to test for conformance with the hook-on chair standard. Most of these test laboratories will have already been accredited to test for conformity to other mandatory juvenile product standards, and the only costs to them would be the cost of adding the hook-on chairs standard to their scope of accreditation. For these reasons, the Commission certifies that the NOR amending 16 CFR part 1112 to include the hook-on chairs standard will not have a significant impact on a substantial number of small entities.

List of Subjects

16 CFR Part 1112

Administrative practice and procedure, Audit, Consumer protection, Reporting and recordkeeping requirements, Third-party conformity assessment body.

16 CFR Part 1233

Consumer protection, Imports, Incorporation by reference, Infants and children, Labeling, Law enforcement, Toys.

For the reasons discussed in the preamble, the Commission amends title 16 of the Code of Federal Regulations as follows:

PART 1112—REQUIREMENTS PERTAINING TO THIRD PARTY CONFORMITY ASSESSMENT BODIES

■ 1. The authority citation for part 1112 continues to read as follows:

Authority: Pub. L. 110–314, section 3, 122 Stat. 3016, 3017 (2008); 15 U.S.C. 2063.

■ 2. Amend § 1112.15 by adding and reserving paragraph (b)(39) and adding paragraph (b)(40) to read as follows:

§ 1112.15 When can a third party conformity assessment body apply for CPSC acceptance for a particular CPSC rule or test method?

* * * * *

(b) * * *

(40) 16 CFR part 1233, Safety Standard for Portable Hook-On Chairs.

* * * * *

■ 3. Add part 1233 to read as follows:

PART 1233–SAFETY STANDARD FOR PORTABLE HOOK-ON CHAIRS

Sec.

Authority: Sec. 104, Pub. L. 110–314, 122 Stat. 3016 (August 14, 2008); Pub. L. 112–28, 125 Stat. 273 (August 12, 2011).

§ 1233.1 Scope.

This part establishes a consumer product safety standard for portable hook-on chairs.

§ 1233.2 Requirements for portable hook-on chairs.

Each portable hook-on chair must comply with all applicable provisions of ASTM F1235–15, Standard Consumer Safety Specification for Portable Hook-On Chairs, approved on May 1, 2015. The Director of the Federal Register approves this incorporation by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You may obtain a copy from ASTM International, 100 Bar Harbor Drive, P.O. Box 0700, West Conshohocken, PA 19428; *http://www.astm.org/cpsc.htm*. You may inspect a copy at the Office of the Secretary, U.S. Consumer Product Safety Commission, Room 820, 4330 East West Highway, Bethesda, MD 20814, telephone 301–504–7923, or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: *http://www.archives.gov/federal_register/code_of_federalregulations/ibr_locations.html*.

Dated: March 22, 2016.

Todd A. Stevenson,

Secretary, Consumer Product Safety Commission.

[FR Doc. 2016–06769 Filed 3–25–16; 8:45 am]

BILLING CODE 6355–01–P

COMMODITY FUTURES TRADING COMMISSION

17 CFR Part 10

Rules of Practice

CFR Correction

In Title 17 of the Code of Federal Regulations, Parts 1 to 40, revised as of April 1, 2015, on page 386, in § 10.12, paragraph (a)(2)(v) is reinstated to read as follows:

§ 10.12 Service and filing of documents; form and execution.

(a) * * *

(2) * * *

(v) Service shall be complete at the time of personal service; upon deposit in the mail or with a similar commercial package delivery service of a properly addressed document for which all postage or delivery service fees have been paid; or upon transmission by fax or email. Where a party effects service by mail or similar package delivery service (but not by fax or email), the time within which the party being served may respond shall be extended by five (5) days. Service by fax or email shall be permitted at the discretion of the Presiding Officer, with the parties' consent. Signed documents that are served by email must be in PDF or other non-alterable form.

* * * * *

[FR Doc. 2016–07017 Filed 3–25–16; 8:45 am]

BILLING CODE 1505–01–D

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Parts 312 and 320

[Docket No. FDA–2016–N–0011]

Investigational New Drug Applications for Biological Products; Bioequivalence Regulations; Technical Amendment

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; technical amendment.

SUMMARY: The Food and Drug Administration (FDA or Agency) is amending its regulations to update the address for applicants to submit investigational new drug applications (INDs) for biological products regulated by the Center for Drug Evaluation and Research (CDER). FDA is also amending its regulations on the criteria and evidence to assess actual and potential bioequivalence problems (bioequivalence regulations) to correct a typographical error. FDA is taking this action to ensure accuracy and clarity in the Agency's regulations.

DATES: This rule is effective March 28, 2016.

FOR FURTHER INFORMATION CONTACT: Florine Purdie, Center for Drug Evaluation and Research, Food and Drug Administration, 10903 New Hampshire Ave., Bldg. 51, Rm. 6248, Silver Spring, MD 20993–0002, 301–796–3601.

SUPPLEMENTARY INFORMATION: FDA is amending 21 CFR 312.140(a)(2) to update the address for applicants to submit INDs for biological products regulated by CDER. FDA is amending 21 CFR 320.33(f)(3) of its bioequivalence regulations to correct a typographical error by removing the phrase ''(first-class metabolism)'' and adding in its place ''(first-pass metabolism).''

Publication of this document constitutes final action on these changes under the Administrative Procedure Act (5 U.S.C. 553). FDA has determined that

notice and public comment are unnecessary because this amendment to the regulations provides only technical changes to update the address for the submission of INDs regulated by CDER and to correct a typographical error in the Agency's bioequivalence regulations.

List of Subjects

21 CFR Part 312

Drugs, Exports, Imports, Investigations, Labeling, Medical research, Reporting and recordkeeping requirements, Safety.

21 CFR Part 320

Drugs, Reporting and recordkeeping requirements.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR parts 312 and 320 are amended as follows:

PART 312—INVESTIGATIONAL NEW DRUG APPLICATION

■ 1. The authority citation for 21 CFR part 312 continues to read as follows:

Authority: 21 U.S.C. 321, 331, 351, 352, 353, 355, 360bbb, 371; 42 U.S.C. 262.

§ 312.140 [Amended]

■ 2. Section 312.140 is amended in paragraph (a)(2) by removing ''CDER Therapeutic Biological Products'' and adding in its place ''Central'', and by removing ''12229 Wilkins Ave., Rockville, MD 20852'' and adding in its place ''5901–B Ammendale Rd., Beltsville, MD 20705–1266''.

PART 320—BIOAVAILABILITY AND BIOEQUIVALENCE REQUIREMENTS

■ 3. The authority citation for 21 CFR part 320 continues to read as follows:

Authority: 21 U.S.C. 321, 351, 352, 355, 371.

§ 320.33 [Amended]

■ 4. Section 320.33 is amended in paragraph (f)(3) by removing ''(first-class metabolism)'' and adding in its place ''(first-pass metabolism)''.

Dated: March 22, 2016.

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2016–06886 Filed 3–25–16; 8:45 am]

BILLING CODE 4164–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9759]

RINs 1545–BF43; 1545–BC88

Limitations on the Importation of Net Built-In Losses

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations under sections 334(b)(1)(B) and 362(e)(1) of the Internal Revenue Code of 1986 (Code). The regulations apply to certain nonrecognition transfers of loss property to corporations that are subject to certain taxes under the Code. The regulations affect the corporations receiving such loss property. This document also amends final regulations under sections 332 and 351 to reflect certain statutory changes. The regulations affect certain corporations that transfer assets to, or receive assets from, their shareholders in exchange for the corporation's stock.

DATES: *Effective Date:* These final regulations are effective on March 28, 2016.

FOR FURTHER INFORMATION CONTACT: John P. Stemwedel (202) 317–5363 or Theresa A. Abell (202) 317–7700 (not toll free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations revises a collection of information that has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545–2019. The revised collection of information in these final regulations is in §§ 1.332–6, 1.351–3, and 1.368–3. By requiring that taxpayers separately report the fair market value and basis of property (including stock) described in section 362(e)(1)(B) and in 362(e)(2)(A) that is transferred in a tax-free transaction, this revised collection of information aids in identifying transactions within the scope of sections 334(b)(1)(B), 362(e)(1), and 362(e)(2) and thereby facilitates the ability of the IRS to verify that taxpayers are complying with sections 334(b)(1)(B), 362(e)(1), and 362(e)(2). The respondents will be corporations and their shareholders.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by section 6103.

Background

Sections 334(b)(1)(B) and 362(e)(1) (the anti-loss importation provisions) were added to the Code by the American Jobs Creation Act of 2004 (Pub. L. 108–357, 188 Stat. 1418) to prevent erosion of the corporate tax base when a person (Transferor) transfers property to a corporation (Acquiring) and the result would be an importation of loss into the federal tax system. Proposed regulations under sections 334(b)(1)(B) and 362(e)(1) were published in the **Federal Register** (78 FR 54971) on September 9, 2013 (the 2013 NPRM). Three written comments were submitted on the 2013 NPRM; no public hearing was requested or held. Additionally, on March 10, 2005, the Treasury Department and the IRS published in the **Federal Register** (70 FR 11903–01) a notice of proposed rulemaking (the 2005 NPRM) that, among other things, proposed amendments to the regulations under sections 332 and 351 to reflect statutory changes. No comments were received with respect to the amendments reflecting statutory changes to section 332 and 351, although several comments were received with respect to other aspects of the 2005 NPRM. The 2005 NPRM's proposed amendments that reflect statutory changes are included in this final rule.

The comments with respect to the 2013 NPRM, and the respective responses of the Treasury Department and the IRS, are described in the Summary of Comments and Explanation of Provisions that follows the Summary of the 2013 NPRM.

Summary of the 2013 NPRM

1. General Application of Sections and Interaction With Other Law

The 2013 NPRM provided specific rules to implement the statutory framework of the anti-loss importation provisions, such as rules for identifying ''importation property'' and for determining whether the transfer of that property occurs in a transaction subject to the anti-loss importation provisions (designated a ''loss importation