

must respond to FDA with data or other information about whether the food contact substance and its intended use meet the identity limitations and specifications listed in the cited threshold of regulation exemption.

(ii) If a manufacturer or supplier fails, by the specified date, to supply data or other information that demonstrates that the intended use of the food contact substance identified in the FCN is not exempt through an issued threshold of regulation exemption, FDA may determine that the FCN is no longer effective on the basis that the intended use of the food contact substance is the subject of an issued threshold of regulation exemption.

(b) If FDA determines that an FCN is no longer effective, FDA will publish a notice of its determination in the **Federal Register**, stating that a detailed summary of the basis for FDA's determination that the FCN is no longer effective has been placed on public display and that copies are available upon request. If FDA determines it would be protective of public health, FDA may include a separate compliance date for the use of the food contact substance in food contact articles, including food contact substances that were produced, supplied, or used by the manufacturer or supplier before publication of the notice in the **Federal Register** or before the compliance date described in paragraph (a)(2)(i)(B) of this section. The date that the notice publishes in the **Federal Register** is the date on which the notification is no longer effective. FDA's determination that an FCN is no longer effective is final Agency action subject to judicial review.

(c) FDA's determination that an FCN is no longer effective does not preclude any manufacturer or supplier from submitting a new FCN for the same food contact substance, including for the same intended use, after FDA has determined that an FCN is no longer effective, unless the intended use of the food contact substance is authorized by a food additive regulation or the subject of an issued threshold of regulation exemption. The new submission must be made under §§ 170.100 and 170.101.

Dated: March 12, 2024.

Robert M. Califf,

Commissioner of Food and Drugs.

[FR Doc. 2024-05802 Filed 3-21-24; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9984]

RIN 1545-BN59

De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correcting amendments.

SUMMARY: This document includes corrections to the final regulations (Treasury Decision 9984) published in the **Federal Register** on Tuesday, December 19, 2023. Treasury Decision 9984 contained final regulations implementing statutory safe harbor rules that protect persons required to file information returns or to furnish payee statements from penalties under the Internal Revenue Code for failure to file correct information returns or furnish correct payee statements.

DATES: These corrections are effective on March 22, 2024 and applicable beginning December 19, 2023.

FOR FURTHER INFORMATION CONTACT: Alexander Wu at (202) 317-6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION: This document corrects minor technical errors in 26 CFR 301.6721-0.

Background

The final regulations (TD 9984) subject to this correction are issued under section 6045(g), 6721, 6722, and 6724 of the Internal Revenue Code.

List of Subjects in 26 CFR Part 301

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

Corrections to the Regulations

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 2.** Section 301.6721-0 is amended by revising the entries for

301.6721-1(b)(6) and 301.6724-1(o) to read as follows:

§ 301.6721-0 Table of Contents.

* * * * *

§ 301.6721-1 Failure to file correct information returns.

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(b) * * *

(6) Application to returns not due on January 31, February 28, or March 15.

* * * * *

§ 301.6724-1 Reasonable cause.

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(o) Applicability dates.

Oluwafunmilayo A. Taylor,
Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

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