

of FAA Order 7400.9S, dated October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR 71.1. The Class D and E airspace designations listed in this document will be published subsequently in the Order.

### Agency Findings

The regulations adopted herein will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among various levels of government. Therefore, it is determined that this final rule does not have federalism implications under Executive Order 13132.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States code. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority.

This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it establishes Class D and modifies Class E airspace at Flagler County Airport in Bunnell, FL.

### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

### Adoption of the Amendment

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR Part 71 as follows:

## PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for Part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

### § 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9S, Airspace Designations and Reporting Points, dated October 3, 2008, and effective October 31, 2008, is amended as follows:

#### *Paragraph 5000 Class D Airspace*

\* \* \* \* \*

#### **ASO FL D Bunnell, FL [New]**

Flagler County Airport, Bunnell, FL  
(Lat. 29°28'03" N, long. 81°12'23" W)

That airspace extending upward from the surface of the Earth, to and including 1,500 feet MSL, within a 4.0-mile radius of the Flagler County Airport. This Class D airspace area is effective during the specific days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

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#### *Paragraph 6005 Class E Airspace Extending Upward from 700 feet or more above the Surface of the Earth.*

\* \* \* \* \*

#### **ASO FL E5 Bunnell, FL [Revised]**

Flagler County Airport, Bunnell, FL  
(Lat. 29°28'03" N, long. 81°12'23" W)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of the Flagler County Airport.

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Issued in College Park, Georgia, on May 11, 2009.

**Barry A. Knight,**

*Manager, Operations Support Group, Eastern Service Center, Air Traffic Organization.*

[FR Doc. E9–12028 Filed 5–26–09; 8:45 am]

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## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 522

[Docket No. FDA–2009–N–0665]

### Implantation or Injectable Dosage Form New Animal Drugs; Change of Sponsor; Luprostiol

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect a change of sponsor for luprostiol injectable solution from Intervet, Inc., to Virbac AH, Inc.

**DATES:** This rule is effective May 27, 2009.

**FOR FURTHER INFORMATION CONTACT:** David R. Newkirk, Center for Veterinary Medicine (HFV–100), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 240–276–8307, e-mail: [david.newkirk@fda.hhs.gov](mailto:david.newkirk@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Intervet Inc., P.O. Box 318, 29160 Intervet Lane, Millsboro, DE 19966, has informed FDA that it has transferred ownership of, and all rights and interest in, NADA 140–857 for EQUESTROLIN (luprostiol) injectable solution to Virbac AH, Inc., 3200 Meacham Blvd., Ft. Worth, TX 76137. Accordingly, the regulations are amended in 21 CFR 522.1290 to reflect the change of sponsorship and a current format.

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 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.

■ 2. In § 522.1290, revise the section heading and paragraphs (a), (b), and (d) to read as follows:

**§ 522.1290 Luprostitol.**

(a) *Specifications.* Each milliliter of solution contains 7.5 milligrams (mg) luprostitol.

(b) *Sponsor.* See No. 051311 in § 510.600(c) of this chapter.

\* \* \* \* \*

(d) *Conditions of use in horses—(1) Amount.* 7.5 mg by intramuscular injection.

(2) Indications for use. For estrus control and termination of pregnancy in mares.

(3) *Limitations.* Federal law restricts this drug to use by or on the order of a licensed veterinarian. Do not use in horses intended for human consumption.

Dated: May 12, 2009.

**Steven D. Vaughn,**

*Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.*  
[FR Doc. E9-12269 Filed 5-26-09; 8:45 am]

**BILLING CODE 4160-01-S**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 9451]

RIN 1545-BF25

**Guidance Necessary To Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules**

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

**ACTION:** Final regulation and removal of temporary regulation.

**SUMMARY:** This document contains a final regulation that provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations. This regulation is being published to replace an expiring temporary regulation.

**DATES:** *Effective Date:* This regulation is effective on May 27, 2009.

*Applicability Date:* Section 1.1563-1T(c)(2)(i)-(iii) expired on May 26, 2009, pursuant to section 7805(e)(2) and § 1.1563-1T(e)(2). In accordance with section 7805(b)(1)(B), this regulation applies to taxable years beginning on or after May 26, 2009. However, taxpayers may apply this regulation to taxable years beginning before May 26, 2009. See § 1.1563-1(e).

**FOR FURTHER INFORMATION CONTACT:** Grid Glycer, (202) 622-7930 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Paperwork Reduction Act**

The collection of information contained in this final regulation 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.

This collection of information is in § 1.1563-1(c)(2). This information is required if a taxpayer or taxpayers could be a member of more than one brother-sister controlled group and does not elect which group to be a member of. In that case, the IRS would designate a group.

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 by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents might become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Background and Explanation of Provisions**

On December 22, 2006, the IRS and the Treasury Department published several temporary regulations, including § 1.1563-1T. See TD 9304 (71 FR 76904), 2007-1 CB 423. Also on December 22, 2006, the IRS and the Treasury Department issued a notice of proposed rulemaking cross-referencing those temporary regulations. See REG-161919-05 (71 FR 76955), 2007-1 CB 463. Section 1.1563-1T was also amended by the publication of a temporary regulation on December 26, 2007. See TD 9369 (72 FR 72929), 2008-6 IRB 394. Also on December 26, 2007, the IRS and Treasury Department issued a notice of proposed rulemaking cross-referencing that temporary regulation. See REG-104713-07 (72 FR 72970), 2008-6 IRB 409.

Section 1.1563-1T republished § 1.1563-1 to conform it to current formatting conventions. It was not intended that any such reformatting constitute a substantive change. See § 3.A of the preamble to TD 9304. Treasury decision 9304 also removed § 1.1563-1. Section 1.1563-1T provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations.

This Treasury decision adopts the proposed regulation § 1.1563-1 with no substantive changes. In addition, this

Treasury decision removes the corresponding temporary regulation, § 1.1563-1T.

This Treasury decision does not adopt the other proposed regulations that were published as part of TD 9304. Those proposed regulations are now found in REG-113688-09, and their status will be addressed at a later date.

The IRS and the Treasury Department received no written or electronic comments from the public in response to the notice of proposed rulemaking and no public hearing was requested or held.

**Special Analysis**

It has been determined that this Treasury Decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation. Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that this rule will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that this regulation primarily affects large corporations (which are members of either controlled or consolidated groups). Accordingly, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding this regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

**Drafting Information**

The principal author of this regulation is Grid Glycer, Office of Associate Chief Counsel (Corporate). However, other personnel from the IRS and the Treasury Department participated in its development.

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

Income taxes, Reporting and recordkeeping requirements.

**Adoption of Amendments to the Regulation**

■ Accordingly, 26 CFR part 1 is amended as follows:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 is amended by removing the entry for § 1.1563-1T to read in part as follows:

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