

and swine. The supplemental ANADA provides for the subcutaneous administration of OTC injectable solution in beef cattle, nonlactating dairy cattle, and calves, including preruminating (veal) calves. The supplemental application is approved as of December 28, 2001, and the regulations are amended in 21 CFR 522.1660 to reflect the approval. The basis of approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this supplemental application may be seen in the Dockets Management Branch (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

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.

#### § 522.1660 [Amended]

2. Section 522.1660 *Oxytetracycline injection* is amended in the second sentence in paragraph (d)(1)(iii) by removing "Sponsors 000010 and 053389," and adding in its place "Sponsors 000010, 053389, and 059130".

Dated: February 28, 2002.

**Claire M. Lathers,**

*Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.*  
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#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

#### 26 CFR Part 1

[TD 8981]

RIN 1545-BA40

#### Disallowance of Deductions and Credits for Failure To File Timely Return; Correction

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains a correction to temporary regulations that were published in the **Federal Register** on Thursday, January 29, 2002 (67 FR 4173) relating to the disallowance of deductions and credits for nonresident alien individuals and foreign corporations that fail to file a timely U.S. income tax return.

**DATES:** This correction is effective January 29, 2002.

**FOR FURTHER INFORMATION CONTACT:** Nina E. Chowdhry, (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final and temporary regulations that are the subject of this correction is under sections 874 and 882 of the Internal Revenue Code.

##### Need for Correction

As published, the TD 8981 contains an error that may prove to be misleading and is in need of clarification.

##### Correction of Publication

Accordingly, the publication of TD 8981, that was the subject of FR Doc. 02-2044, is corrected as follows:

#### § 1.874-1T [Corrected]

On page 4175, column 1, § 1.874-1T(b)(3), *Example 1.*, line 28, the language "paragraph § 1.874-1(a) from claiming any" is corrected to read "§ 1.874-1(a) from claiming any".

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Associate Chief Counsel, (Income Tax and Accounting).*  
[FR Doc. 02-6476 Filed 3-18-02; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

#### 26 CFR Parts 53, 301, and 602

[TD 8978]

RIN 1545-AY65

#### Excise Taxes on Excess Benefit Transactions; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the **Federal Register** on Wednesday, January 23, 2002 (67 FR 3076) relating to the excise taxes on excess benefit transactions.

**DATES:** This correction is effective January 23, 2002.

**FOR FURTHER INFORMATION CONTACT:** Phyllis D. Haney, (202) 622-4290 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of these corrections are under section 4958 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations contain errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the final regulations (TD 8978), that were the subject of FR Doc. 02-985, is corrected as follows:

1. On page 3078, column 1, in the preamble under the paragraph heading "*Definition of Applicable Tax-Exempt Organization*", line 6 from the top of the column, the language "to the efficient administration of the" is corrected to read "for the efficient administration of the".

2. On page 3082, column 3, in the preamble under the paragraph heading "*Final Regulatory Flexibility Analysis*", first paragraph, line 13, the language "REP. 104-506 at 56-7, March 28, 1996)" is corrected to read "REP. 506, 104th Congress, 2d SESS. (1996), 53, 56-7)".

3. On page 3083, column 1, in the preamble under the paragraph heading "*Final Regulatory Flexibility Analysis*", first full paragraph, line 1, the language "The objective for the rebuttable" is corrected to read "The objective of the rebuttable".