

authority delegated to the Commissioner of Food and Drugs, 21 CFR part 14 is amended as follows:

#### PART 14—PUBLIC HEARING BEFORE A PUBLIC ADVISORY COMMITTEE

■ 1. The authority citation for 21 CFR part 14 continues to read as follows:

**Authority:** 5 U.S.C. App. 2; 15 U.S.C. 1451–1461; 21 U.S.C. 41–50, 141–149, 321–394, 467f, 679, 821, 1034; 28 U.S.C. 2112; 42 U.S.C. 201, 262, 263b, 264; Pub. L. 107–109, Pub. L. 108–155.

■ 2. Section 14.100 is amended by revising the heading of paragraph (c)(1) and paragraph (c)(1)(ii) to read as follows:

##### § 14.100 List of standing advisory committees.

\* \* \* \* \*

(c) \* \* \*

(1) *Anesthetic and Analgesic Drug Products Advisory Committee.*

\* \* \* \* \*

(ii) *Function:* Reviews and evaluates data concerning the safety and effectiveness of marketed and investigational human drug products including analgesics, *e.g.*, abuse-deterrent opioids, novel analgesics, and issues related to opioid abuse, and those for use in anesthesiology.

\* \* \* \* \*

Dated: August 25, 2011.

**Jill Hartzler Warner,**

*Acting Associate Commissioner for Special Medical Programs.*

[FR Doc. 2011–22105 Filed 8–29–11; 8:45 am]

**BILLING CODE 4160–01–P**

#### DEPARTMENT OF THE INTERIOR

#### National Indian Gaming Commission

#### 25 CFR Parts 542 and 543

#### Minimum Internal Control Standards for Class II Gaming

**AGENCY:** National Indian Gaming Commission, Interior.

**ACTION:** Final rule; delay of effective date and request for comments.

**SUMMARY:** The National Indian Gaming Commission (“NIGC”) announces the delay of the effective date on the final rule for Minimum Internal Control Standards for Class II Gaming. The final rule was first published in the **Federal Register** on October 10, 2008. The Commission delayed the effective date for portions of the final rule on October 9, 2009, and September 10, 2010. With this document, the Commission further delays the effective date in order to

allow the Commission time to convene a Tribal Advisory Committee (TAC), to receive and review input from the TAC, and to thoroughly review comments from the public on any potential amendments to the regulations.

**DATES:** This rule is effective October 12, 2012. The effective date for the amendments to §§ 542.7 and 542.16 in the final rule published October 10, 2008 (73 FR 60492), delayed October 9, 2009 (74 FR 52138) and September 10, 2010 (75 FR 55269), is further delayed until October 12, 2012. Comments must be received on or before October 25, 2011.

**ADDRESSES:** You may submit comments by any one of the following methods, however, please note that comments sent by electronic mail are strongly encouraged.

• *E-mail comments to:* [reg.review@nigc.gov](mailto:reg.review@nigc.gov).

• *Mail comments to:* Lael Echo-Hawk, Counselor to the Chair, National Indian Gaming Commission, 1441 L Street, NW., Suite 9100, Washington, DC 20005.

• *Hand deliver comments to:* 1441 L Street, NW., Suite 9100, Washington, DC 20005.

• *Fax comments to:* Lael Echo-Hawk, Counselor to the Chair, National Indian Gaming Commission at 202–632–0045.

**FOR FURTHER INFORMATION CONTACT:** Lael Echo-Hawk, National Indian Gaming Commission, 1441 L Street, NW., Suite 9100, Washington, DC 20005.

Telephone: 202–632–7009; e-mail: [reg.review@nigc.gov](mailto:reg.review@nigc.gov).

**SUPPLEMENTARY INFORMATION:** The Indian Gaming Regulatory Act (IGRA or Act), Public Law 100–497, 25 U.S.C. 2701 *et seq.*, was signed into law on October 17, 1988. The Act establishes the National Indian Gaming Commission (“Commission”) and sets out a comprehensive framework for the regulation of gaming on Indian lands.

The NIGC issued a final rule that superseded specified sections of established Minimum Internal Control Standards and replaced them with a new part titled Minimum Internal Control Standards Class II Gaming, that was published in the **Federal Register** on October 10, 2008 (73 FR 60492). The final rule provided an effective date for amendments to §§ 542.7 and 542.16 of October 13, 2009. An extension delayed the effective date of the amendments until October 13, 2010. 74 FR 52138, October 9, 2009. An additional extension delayed the effective date of the amendments until October 13, 2011, 75 FR 55269, September 10, 2010. The NIGC is again extending the effective

date of these amendments to October 12, 2012. The rule at § 543.3(c)(3) also set a deadline of within six months of the date the tribal gaming regulatory authorities’ enactment of tribal internal controls for tribal operators to come into compliance with tribal internal controls. This deadline has likewise been extended to October 12, 2012.

As explained in the preamble to the final rule (73 FR 60492 (October 10, 2008)), the Commission intended these amendments to be the first part of a multi-phase process of establishing separate MICS for class II gaming and that the extended effective date would provide the necessary time to complete this process. On October 9, 2009, the Commission extended the effective date of the amendments until October 13, 2010, anticipating that all phases of the process would then be complete and that a final comprehensive set of class II MICS would take effect at that time. 74 FR 52138 (October 9, 2009). The newly appointed Commission approved an additional extension to delay the effective date of the amendments until October 13, 2011, 75 FR 55269 (September 10, 2010). The Commission then decided to create a Tribal Advisory Committee to assist in the review of these rules. The NIGC is again extending the effective date of these amendments to October 12, 2012 to allow time for the transition as contemplated by the final rule.

#### List of Subjects

25 CFR Part 542

Accounting, Gambling, Indians—lands, Reporting and recordkeeping requirements.

25 CFR Part 543

Administrative practice and procedure, Gambling, Indians—lands, Reporting and recordkeeping requirements.

For the reasons set forth above, under the authority at 25 U.S.C. 2701, 2702, 2706, *et seq.*, the effective date for the amendments to §§ 542.7 and 542.16 in the final rule published October 10, 2008, 73 FR 60492, is delayed from October 13, 2011, until October 12, 2012 and 25 CFR part 543.3 is amended as set forth below:

#### PART 543—MINIMUM INTERNAL CONTROL STANDARDS FOR CLASS II GAMING

■ 1. The authority citation for part 543 continues to read as follows:

**Authority:** 25 U.S.C. 2701 *et seq.*

■ 2. Section 543.3 is amended by revising paragraph (c)(3) to read as follows:

**§ 543.3 How do tribal governments comply with this part?**

\* \* \* \* \*

(c) \* \* \*

(3) Establish a deadline, no later than October 12, 2012, by which a gaming operation must come into compliance with the tribal internal control standards. However, the tribal gaming regulatory authority may extend the deadline by six months if written notice citing justification is provided to the Commission no later than two weeks before the deadline.

\* \* \* \* \*

Dated: August 24, 2011, Washington, DC.

**Tracie L. Stevens,**  
*Chairwoman.*

**Steffani A. Cochran,**  
*Vice-Chairwoman.*

**Daniel J. Little,**  
*Associate Commissioner.*

[FR Doc. 2011-22035 Filed 8-29-11; 8:45 am]

**BILLING CODE P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-126519-11]

**RIN 1545-BK41**

**Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit; Correction**

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

**ACTION:** Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations that were published in the **Federal Register** on Monday, July 18, 2011. These regulations address certain highly structured arrangements that produce inappropriate foreign tax credit results.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey Cowan, (202) 622-3850 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-126519-11) that is the subject of this correction is under section 901 of the Internal Revenue Code.

**Need for Correction**

As published July 18, 2011 (76 FR 42076), the notice of proposed rulemaking by cross-reference to temporary regulations (REG-126519-11) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-126519-11), that was the subject of FR Doc. 2011-17919, is corrected as follows:

Section 1.901-2 is amended by adding paragraphs (e)(5)(iv)(B)(1)(iii) and (h)(3) to read as follows:

**§ 1.901-2 Income, war profits, or excess profits tax paid or accrued.**

\* \* \* \* \*

(e) \* \* \*

(5) \* \* \*

(iv) \* \* \*

(B) \* \* \*

(1) \* \* \*

(iii) [The text of proposed § 1.901-2(e)(5)(iv)(B)(1)(iii) is the same as the text of § 1.901-2T(e)(5)(iv)(B)(1)(iii) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(h) \* \* \*

(3) [The text of proposed § 1.901-2(h)(3) is the same as the text of § 1.901-2T(h)(3) published elsewhere in this issue of the **Federal Register**.]

**Treena V. Garrett,**

*Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

[FR Doc. 2011-22067 Filed 8-29-11; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9535]

**RIN 1545-BK25**

**Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit; Correction**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9535), that were published in the **Federal Register** on

Monday, July 18, 2011. These regulations provide guidance relating to the determination of the amount of taxes paid for purposes of the foreign tax credit. These regulations address certain highly structured transactions that produce inappropriate foreign tax credit results. The regulations affect individuals and corporations that claim direct and indirect foreign tax credits.

**DATES:** This correction is effective August 30, 2011, and is applicable beginning July 18, 2011.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey Cowan, (202) 622-3850 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9535) that is the subject of this correction are under section 901 of Internal Revenue Code.

**Need for Correction**

As published, TD 9535 contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly July 18, 2011 (76 FR 42038), the publication of the final and temporary regulations (TD 9535), that were the subject of FR Doc. 2011-17920, is corrected as follows:

On page 42042, column 3, in the preamble under the caption “K. Effective Date”, line 5, the language, “or after July 17, 2011.” is corrected to read “or after July 13, 2011.”.

**Treena V. Garrett,**

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

[FR Doc. 2011-22064 Filed 8-29-11; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9536]

**RIN 1545-BK40**

**Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9536) that were