

**PART 520—ORAL DOSAGE FORM  
NEW ANIMAL DRUGS**

■ 1. The authority citation for 21 CFR part 520 continues to read as follows:

Authority: 21 U.S.C. 360b.

■ 2. Section 520.100a is amended by revising paragraph (b) to read as follows:

**§ 520.100a Amprolium drinking water.**

\* \* \* \* \*

(b) *Sponsors.* See Nos. 050604 and 051311 in § 510.600(c) of this chapter.

\* \* \* \* \*

**§ 520.905d [Amended]**

■ 3. Section 520.905d is amended in paragraph (b)(2) by removing “017800” and by adding in its place “051311”.

■ 4. Section 520.1182 is revised to read as follows:

**§ 520.1182 Iron dextran suspension.**

(a) *Specifications.* Each milliliter (mL) of suspension contains 55.56 milligrams (mg) iron as ferric hydroxide in complex with a low molecular weight dextran.

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

(c) *Conditions of use in swine—(1) Amount.* Administer 100 mg (1.8 mL) orally by automatic dose dispenser.

(2) *Indications for use.* For the prevention of iron deficiency anemia in baby pigs.

(3) *Limitations.* Treat each pig within 24 hours of farrowing.

**§ 520.1840 [Amended]**

■ 5. Section 520.1840 is amended in paragraph (b)(2) by removing “017800” and by adding in its place “051311”.

**§ 520.2261a [Amended]**

■ 6. Section 520.2261a is amended in paragraph (a) by removing “017800” and by adding in its place “051311”.

■ 7. Section 520.2380a is amended by revising the section heading and paragraph (c) to read as follows:

**§ 520.2380a Thiabendazole top dressing  
and mineral protein block.**

\* \* \* \* \*

(c) *Sponsors.* See sponsors in § 510.600(c) of this chapter for use as in paragraph (e) of this section.

(1) No. 051311 for use as in paragraph (e)(1)(i) of this section.

(2) No. 050604 for use as in paragraph (e)(1)(ii) of this section.

(3) No. 021930 for use as in paragraph (e)(2) of this section.

\* \* \* \* \*

**PART 522—IMPLANTATION OR  
INJECTABLE DOSAGE FORM NEW  
ANIMAL DRUGS**

■ 8. The authority citation for 21 CFR part 522 continues to read as follows:

Authority: 21 U.S.C. 360b.

■ 9. Section 522.940 is revised to read as follows:

**§ 522.940 Ferric oxide injection.**

(a) *Specifications.* Each milliliter (mL) contains colloidal ferric oxide equivalent to 100 milligrams of iron with a low-viscosity dextrin.

(b) *Sponsors.* See Nos. 051311 and 053501 in § 510.600(c) of this chapter.

(c) *Conditions of use in swine—(1) For prevention of iron deficiency anemia,* administer 1 mL by intramuscular injection at 2 to 5 days of age. Dosage may be repeated at 2 weeks of age.

(2) *For treatment of iron deficiency anemia,* administer 1 to 2 mL by intramuscular injection at 5 to 28 days of age.

**PART 558—NEW ANIMAL DRUGS FOR  
USE IN ANIMAL FEEDS**

■ 10. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: 21 U.S.C. 360b, 371.

■ 11. Section 558.185 is amended by revising paragraph (b)(2); and by adding paragraph (b)(3) to read as follows:

**§ 558.185 Coumaphos.**

\* \* \* \* \*

(b) \* \* \*

(2) No. 017800 for use of Type A medicated articles containing 11.2 percent coumaphos as in paragraph (e)(1) of this section.

(3) No. 051311 for use of Type A medicated articles containing 1.12 percent coumaphos as in paragraph (e)(1) of this section.

\* \* \* \* \*

**§ 558.274 [Amended]**

■ 12. Section 558.274 is amended in paragraph (a)(2) by removing “043733” and by adding in its place “Nos. 043733 and 051311”; and in the table in paragraph (c)(1)(ii) in the “Sponsor” column by adding in numerical sequence “051311”.

**§ 558.325 [Amended]**

■ 13. Section 558.325 is amended in paragraph (a)(13) by removing “017800” and by adding in its place “051311”; and in paragraphs (d)(2)(ii)(1), (d)(2)(iii)(1), and (d)(2)(iv) in the table in the “Sponsor” column by removing “017800” and by adding in numerical sequence “051311”.

**§ 558.365 [Amended]**

■ 14. Section 558.365 is amended in paragraph (a) by removing “017800” and by adding in its place “No. 051311”.

**§ 558.485 [Amended]**

■ 15. Section 558.485 is amended in paragraph (b)(5) by removing “017800” and by adding in its place “051311”.

**§ 558.625 [Amended]**

■ 16. Section 558.625 is amended in paragraph (b)(5) by removing “017800” and by adding in its place “No. 051311”.

**§ 558.630 [Amended]**

■ 17. Section 558.630 is amended in paragraph (b)(5) by removing “017800” and by adding in its place “No. 051311”.

Dated: May 11, 2005.

Steven D. Vaughn,

Director, Office of New Animal Drug  
Evaluation, Center for Veterinary Medicine.

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 301**

[TD 9194]

RIN 1545-BE22

**Residence and Source Rules Involving  
U.S. Possessions and Other  
Conforming Changes; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document corrects temporary regulations (TD 9194) that were published in the **Federal Register** on Monday, April 11, 2005 (70 FR 18920). The temporary regulations provide rules under section 937(a) of the Internal Revenue Code (Code) for determining whether an individual is a bona fide resident of the following U.S. possessions: American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the United States Virgin Islands. The temporary regulations also provide rules under section 937(b) for determining whether income is derived from sources within a U.S. possession and whether income is effectively connected with the conduct of a trade or business within a U.S. possession. In addition, the temporary regulations provide updated guidance under certain other Code sections to reflect changes made by the Tax Reform Act of 1986 and by the American Jobs Creation Act of 2004.

**DATES:** This correction is effective April 11, 2005.

**FOR FURTHER INFORMATION CONTACT:** J. David Varley (202) 435-5165 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The temporary regulations (TD 9194) that is the subject of this correction are under section 937 of the Internal Revenue Code.

**Need for Correction**

As published, the temporary regulations (TD 9194) contains errors that may prove to be misleading and are in need of clarification.

**List of Subjects**

*26 CFR Part 1*

Income taxes, Reporting and recordkeeping requirements.

*26 CFR Part 301*

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

**Correction of Publication**

■ Accordingly, 26 CFR parts 1 and 301 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

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

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

**§ 1.934-1T [Corrected]**

■ 1. Section 1.934-1T(d), *Example 1*, paragraph (iii), the formula is revised to read as follows:  $(20,000 + 10,000) \times ((45,000 + 15,000) / (120,000)) - 10,000 \times ((15,000) / (15,000 + 22,500)) = 30,000 \times (.5) - 10,000 \times (.4) = 15,000$  minus; 4,000 = \$11,000

**§ 1.935-1T [Corrected]**

■ 2. Section 1.935-1T(e)(1)(ii) is amended by removing the language "election filed" and adding the language "election is filed" in its place.

**§ 1.937-1T [Corrected]**

■ 3. Section 1.937-1T(c)(4)(ii)(B) is amended by removing the language "(c)(4)(B)" and adding the language "(c)(4)(i)(B)" in its place.

**§ 1.937-3T [Corrected]**

■ 4. Section 1.937-3T(b), second sentence, is amended by removing the language "under the rules of 1.937-2T)" and adding the language "under the rules of § 1.937-2T)" in its place.

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 2.** The authority citation for part 301 continues to read, in part, as follows:

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

**§ 301.7701(b)-1T [Corrected]**

■ 5. Section 301.7701(b)-1T is amended by removing the period at the end of the section heading and adding the language "(temporary)." in its place.

Cynthia Grigsby,

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).*

[FR Doc. 05-11029 Filed 6-2-05; 8:45 am]

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**AMERICAN BATTLE MONUMENTS COMMISSION**

**36 CFR Parts 401, 402, and 403**

**American Battle Monuments Commission Policies on Overseas Memorials**

**AGENCY:** American Battle Monuments Commission.

**ACTION:** Final regulation

**SUMMARY:** The American Battle Monuments Commission (ABMC) is updating its regulations on overseas memorials in order to reflect actual practice and current statutory requirements.

**DATES:** Effective June 3, 2005.

**FOR FURTHER INFORMATION CONTACT:** Mr. Thomas Sole, Director of Engineering and Maintenance, American Battle Monuments Commission, Suite 500, 2300 Clarendon Blvd, Arlington, VA, 22201-3367; telephone: (703) 696-6899; FAX: (703) 696-6666.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

ABMC published the proposed regulation in the **Federal Register** on April 19, 2005 (see 70 FR 20324-20326) for a public comment period. Pursuant to Chapter 21, Title 36 United States Code, the ABMC is generally responsible for overseas memorials and monuments honoring the sacrifices of the American Armed Forces. ABMC's regulations on the performance of this function have not been updated since 1970. Since that time Congress has established within ABMC a Memorial Trust Fund Program the terms of which are codified at 36 U.S.C. 2106(b-e). The purpose of this final regulation is to set forth agency policy implementing 36

U.S.C. 2106(b-e) and to place all agency guidance on overseas memorial responsibilities in one comprehensive document. This part 401 supersedes existing part 401 and rescinds existing parts 402 and 403.

**II. Comment**

ABMC received one comment on the proposed regulation. That comment asserted that aspects of the evaluation criteria identified in section 401.9 for consideration in approving requests to construct a memorial deserved reconsideration. The commenter suggested that a process for exceptions in light of the unique circumstances that can arise in today's environment would be helpful.

Other than the criteria calling for a ten year waiting period, adequate funding, and host nation approval set forth in sections 401.9(a)-(c), the remaining criteria are not stated as absolute requirements. These other criteria are evaluated on a case by case basis with particular regard to the unique circumstances of each request. ABMC identified the ten year minimum waiting period requirement because this time period was established by Congress for approval of such memorials in the District of Columbia and its environs through the Commemorative Works Act as an appropriate period of time and there was no apparent reason to establish a different time frame for overseas memorials (see 40 U.S.C. section 8903(b)).

**III. Final Regulation as Adopted**

**List of Subjects in 36 CFR Parts 401, 402, and 403**

Monuments and memorials.

■ For the reasons set forth in the preamble, American Battle Monuments Commission amends 36 CFR Chapter IV as follows:

■ 1. Part 401 is revised to read as follows:

**PART 401—MONUMENTS AND MEMORIALS**

- Sec.
- 401.1 Purpose.
  - 401.2 Applicability and scope.
  - 401.3 Background.
  - 401.4 Responsibility.
  - 401.5 Control and supervision of materials, design, and building.
  - 401.6 Approval by National Commission of Fine Arts.
  - 401.7 Cooperation with other than government entities.
  - 401.8 Requirement for Commission approval.
  - 401.9 Evaluation criteria.
  - 401.10 Monument Trust Fund Program.
  - 401.11 Demolition criteria.

Authority: 36 U.S.C 2105; 36 U.S.C. 2106