

million; freight forwarding firms are small if their annual receipts are less than \$6 million, and deep sea freight transport firms are small if they have not more than 500 workers. According to the 2002 Economic Census, there were 9,177 trucking firms, 5,840 freight forwarders, and 383 deep sea freight transport companies. Over 99 percent of trucking firms, 90 percent freight forwarders, and 70 percent of deep sea freight transport firms are considered to be small. Although the majority of these establishments are small entities, the effect of this rule will be negligible.

Under these circumstances, the Administrator of the Animal and Plant Health Inspection Service has determined that this action will not have a significant economic impact on a substantial number of small entities.

#### Executive Order 12988

This final rule has been reviewed under Executive Order 12988, Civil Justice Reform. This rule: (1) Preempts all State and local laws and regulations that are inconsistent with this rule; (2) has no retroactive effect; and (3) does not require administrative proceedings before parties may file suit in court challenging this rule.

#### Paperwork Reduction Act

This rule contains no information collection or recordkeeping requirements under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

#### List of Subjects in 9 CFR Part 94

Animal diseases, Imports, Livestock, Meat and meat products, Milk, Poultry and poultry products, Reporting and recordkeeping requirements.

■ Accordingly, we are amending 9 CFR part 94 as follows:

#### **PART 94—RINDERPEST, FOOT-AND-MOUTH DISEASE, FOWL PEST (FOWL PLAGUE), EXOTIC NEWCASTLE DISEASE, AFRICAN SWINE FEVER, CLASSICAL SWINE FEVER, AND BOVINE SPONGIFORM ENCEPHALOPATHY: PROHIBITED AND RESTRICTED IMPORTATIONS**

■ 1. The authority citation for part 94 continues to read as follows:

**Authority:** 7 U.S.C. 450, 7701–7772, 7781–7786, and 8301–8317; 21 U.S.C. 136 and 136a; 31 U.S.C. 9701; 7 CFR 2.22, 2.80, and 371.4.

#### § 94.6 [Amended]

■ 2. In § 94.6, paragraph (a)(2) is amended by adding the word “Denmark,” before the word “Fiji.”

Done in Washington, DC, this 29th day of June 2006.

**Kevin Shea,**

*Acting Administrator, Animal and Plant Health Inspection Service.*

[FR Doc. E6–10555 Filed 7–5–06; 8:45 am]

**BILLING CODE 3410–34-P**

## **DEPARTMENT OF HEALTH AND HUMAN SERVICES**

### **Food and Drug Administration**

#### **21 CFR Part 524**

#### **Ophthalmic and Topical Dosage Form New Animal Drugs; Gentamicin Sulfate, Betamethasone Valerate, Clotrimazole Ointment**

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

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of an abbreviated new animal drug application (ANADA) filed by Altana Inc. The ANADA provides for veterinary prescription use of gentamicin sulfate, betamethasone valerate, clotrimazole ointment for the treatment of canine otitis externa.

**DATES:** This rule is effective July 6, 2006.

**FOR FURTHER INFORMATION CONTACT:** Daniel A. Benz, Center for Veterinary Medicine (HFV–104), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301–827–0223, e-mail: [daniel.benz@fda.hhs.gov](mailto:daniel.benz@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:** Altana Inc., 60 Baylis Rd., Melville, NY 11747, filed ANADA 200–283 that provides for veterinary prescription use of VETRO–MAX (gentamicin sulfate, USP; betamethasone valerate, USP; and clotrimazole, USP, ointment) for the treatment of canine otitis externa associated with yeast (*Malassezia pachydermatis*, formerly *Pityrosporum canis*) and/or bacteria susceptible to gentamicin. Altana Inc.’s VETRO–MAX Otic Ointment is approved as a generic copy of Schering-Plough Animal Health Corp.’s OTOMAX Ointment approved under NADA 140–896. The ANADA is approved as of June 1, 2006, and the regulations are amended in 21 CFR 524.1044g 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 21 CFR 514.11(e)(2)(ii), a summary of safety and effectiveness

data and information submitted to support approval of this application may be seen in the Division of Dockets Management (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 524**

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 524 is amended as follows:

#### **PART 524—OPHTHALMIC AND TOPICAL DOSAGE FORM NEW ANIMAL DRUGS**

■ 1. The authority citation for 21 CFR part 524 continues to read as follows:

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

■ 2. In § 524.1044g, add paragraph (b)(4) to read as follows:

#### **§ 524.1044g Gentamicin sulfate, betamethasone valerate, clotrimazole ointment.**

\* \* \* \* \*

(b) \* \* \*

(4) No. 025463 for use of 7.5- or 15-g tubes, or 215-g bottles.

\* \* \* \* \*

Dated: June 22, 2006.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

[FR Doc. E6–10496 Filed 7–5–06; 8:45 am]

**BILLING CODE 4160–01–S**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

#### **Corporate Distributions and Adjustments**

#### *CFR Correction*

In Title 26 of the Code of Federal Regulations, part 1 (§§ 1.301 to 1.400),

revised as of April 1, 2006, on page 10, § 1.301-1 is corrected by adding paragraph (g) to read as follows:

**§ 1.301-1 Rules applicable with respect to distributions of money and other property.**

\* \* \* \* \*

(g) *Reduction for liabilities*—(1) *General rule.* For the purpose of section 301, no reduction shall be made for the amount of any liability, unless the liability is assumed by the shareholder within the meaning of section 357(d).

(2) *No reduction below zero.* Any reduction pursuant to paragraph (g)(1) of this section shall not cause the amount of the distribution to be reduced below zero.

(3) *Effective dates*—(i) *In general.* This paragraph (g) applies to distributions occurring after January 4, 2001.

(ii) *Retroactive application.* This paragraph (g) also applies to distributions made on or before January 4, 2001, if the distribution is made as part of a transaction described in, or substantially similar to, the transaction in Notice 99-59 (1999-2 C.B. 761), including transactions designed to reduce gain (see § 601.601(d)(2) of this chapter). For rules for distributions on or before January 4, 2001 (other than distributions on or before that date to which this paragraph (g) applies), see rules in effect on January 4, 2001 (see § 1.301-1(g) as contained in 26 CFR part 1 revised April 1, 2001).

[FR Doc. 06-55522 Filed 7-5-06; 8:45 am]

BILLING CODE 1505-01-D

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9262]

RIN 1545-BF57

**Computer Software Under Section 199(c)(5)(B); Correction**

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains a correction to temporary regulations (TD 9262) that were published in the **Federal Register** on Thursday, June 1, 2006 (71 FR 31074) concerning the application of section 199 of the Internal Revenue Code, which provides a deduction for income attributable to domestic production activities, to certain transactions involving computer software.

**DATES:** These corrections are effective June 1, 2006.

**FOR FURTHER INFORMATION CONTACT:** Paul Handleman or Lauren RossTaylor, (202) 622-3040 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The correction notice that is the subject of this document is under section 199 of the Internal Revenue Code.

**Need for Correction**

As published, the correction notice (TD 9262) contains errors that may prove to be misleading and are in need of clarification.

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

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR part 1 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 \* \* \*

**§ 1.199-3T [Corrected]**

■ **Par. 2.** Section 1.199-3T is amended by revising paragraphs (i)(6)(iii) introductory text and *Example 5* to read as follows:

**§ 1.199-3T Domestic production gross receipts (temporary).**

\* \* \* \* \*

(i) \* \* \*

(6) \* \* \*

(iii) *Exceptions.* Notwithstanding paragraph (i)(6)(ii) of this section, if a taxpayer derives gross receipts from providing to customers computer software MPGE in whole or in significant part by the taxpayer within the United States for the customers' direct use while connected to the Internet (online software), then such gross receipts will be treated as being derived from the lease, rental, license, sale, exchange, or other disposition of computer software only if—

\* \* \* \* \*

*Example 5.* The facts are the same as in *Example 4*, except that O does not sell the tax preparation computer software to customers affixed to a compact disc or by download and O's only method of providing the tax preparation computer software to customers is over the Internet. P, an unrelated person, derives, on a regular and ongoing basis in its business, gross receipts from the sale to customers of P's substantially identical tax preparation computer software that has been affixed to a compact disc as

well as from the sale to customers of P's substantially identical tax preparation computer software that customers have downloaded from the Internet. Under paragraph (i)(6)(iii)(B) of this section, O's gross receipts derived from providing its tax preparation computer software to customers over the Internet will be treated as derived from the lease, rental, license, sale, exchange, or other disposition of computer software and are DPGR (assuming all the other requirements of § 1.199-3 are met).

\* \* \* \* \*

**§ 1.199-8T [Corrected]**

■ **Par. 3.** Section 1.199-8T is amended by revising paragraph (i)(4) to read as follows:

**§ 1.199-8T Other rules (temporary).**

(i) \* \* \*

(4) *Computer software.* Section 1.199-3T(i)(6)(ii) through (v) are applicable for taxable years beginning on or after June 1, 2006. Taxpayers may apply these temporary regulations to taxable years beginning after December 31, 2004, and before June 1, 2006. The applicability of § 1.199-3T(i)(6)(ii) through (v) expires on or before May 22, 2009.

**Guy R. Traynor,**

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

[FR Doc. E6-10245 Filed 7-5-06; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 301**

[TD 9267]

RIN 1545-BE02

**Disclosure of Return Information to the Bureau of Economic Analysis**

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

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary regulations regarding additional items of return information disclosable to the Bureau of Economic Analysis (Bureau) of the Department of Commerce. The text of these temporary regulations serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

**DATES:** *Effective Date:* These temporary regulations are effective July 6, 2006. *Applicability Date:* For dates of applicability, see § 301.6103(j)(1)-1T(f).