

supplement to NADA 138-993 for use of BOVATEC 91 (lasalocid) Type A medicated article to make MoorMan's Cattle Mineral BT, a free-choice mineral Type C medicated feed used for increased rate of weight gain in pasture cattle (slaughter, stocker, feeder cattle, and dairy and beef replacement heifers). The supplement provides for the use of a lasalocid Type A medicated article containing 20-percent lasalocid activity per pound. The supplemental NADA is approved as of December 22, 2006, and the regulations are amended in 21 CFR 558.311 to reflect the approval. The basis of approval is discussed in the freedom of information summary.

In addition, FDA is revising the regulations to correct a cross reference for a similar product. This is being done to improve the accuracy of the regulations.

Approval of this supplemental NADA did not require review of additional safety or effectiveness data or information. Therefore, a freedom of information summary is not required.

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 558

Animal drugs, Animal feeds.

■ 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 558 is amended as follows:

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

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

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

■ 2. In § 558.311, remove and reserve paragraph (b)(8), and revise paragraph (b)(5) to read as follows:

#### § 558.311 Lasalocid.

\* \* \* \* \*

(b) \* \* \*

(5) 15 and 20 percent activity to Nos. 017800 and 021930 for use in free-choice mineral feeds for cattle as in paragraph (e)(1)(xviii) of this section.

\* \* \* \* \*

Dated: January 24, 2007.

**Steven D. Vaughn,**

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

[FR Doc. E7-1684 Filed 2-1-07; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9300]

RIN 1545-BC15

#### Guidance Necessary To Facilitate Business Electronic Filing; Correction

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

**ACTION:** Correction notice.

**SUMMARY:** This document contains a correction to final regulations (TD 9300) that were published in the **Federal Register** on Friday, December 8, 2006 (71 FR 71040) designed to eliminate regulatory impediments to the electronic filing of certain income tax returns and other forms.

**DATES:** The correction is effective December 8, 2006.

**FOR FURTHER INFORMATION CONTACT:** Nathan Rosen, (202) 622-4910 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of the correction are under sections 170, 556, 565, 936, 1017, 1368, 1377, 1502, 1503, 6038B and 7701 of the Internal Revenue Code.

##### Need for Correction

As published, final regulations (TD 9300) contain an error that may prove to be misleading and is in need of clarification.

##### Correction of Publication

Accordingly, the publication of the final regulations (TD 9300), which were the subject of FR Doc. E6-20734, is corrected as follows:

On page 71045, in the signature block, the language "Approved: December 1, 2006." is corrected to read "Approved: November 29, 2006."

**LaNita Van Dyke,**

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

[FR Doc. E7-1691 Filed 2-1-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9310]

RIN 1545-BE72

#### Updated Mortality Tables for Determining Current Liability

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations providing mortality tables to be used in determining current liability for purposes of applying certain pension funding requirements. These regulations affect sponsors, administrators, participants, and beneficiaries of certain retirement plans.

**DATES:** *Effective Date:* These regulations are effective February 2, 2007.

*Applicability Date:* These regulations apply for plan years beginning on or after January 1, 2007.

**FOR FURTHER INFORMATION CONTACT:** Bruce Perlin or Linda Marshall at (202) 622-6090 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 412 of the Internal Revenue Code provides minimum funding requirements with respect to certain defined benefit pension plans.<sup>1</sup> Title I of the Pension Protection Act of 2006 (PPA), Pub. L. 109-280, 120 Stat. 780, makes extensive changes to the rules of section 412, generally applicable to plan years beginning on or after January 1, 2008. Except as otherwise stated, all references to section 412 in this document refer to section 412 without regard to the amendments made by Title I of PPA.

Section 412(l) provides additional funding requirements for certain defined benefit pension plans, based in part on a plan's unfunded current liability, as defined in section 412(l)(8). Pursuant to section 412(c)(6), if the otherwise applicable minimum funding requirement exceeds the plan's full funding limitation (defined in section

<sup>1</sup> Section 302 of the Employee Retirement Income Security Act of 1974, as amended (ERISA) sets forth funding rules that are parallel to those in section 412 of the Code. Under section 101 of Reorganization Plan No. 4 of 1978 (43 FR 47713) and section 302 of ERISA, the Secretary of the Treasury has interpretive jurisdiction over the subject matter addressed in these regulations for purposes of ERISA, as well as the Code. Thus, these final Treasury regulations issued under section 412 of the Code apply as well for purposes of section 302 of ERISA.