

§ 556.220 [Removed]

■ 5. Remove § 556.220.

§ 556.680 [Removed]

■ 6. Remove § 556.680.

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

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

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

§ 558.4 [Amended]

■ 8. In § 558.4, in paragraph (d), in the "Category I" table, remove the listing for "Aklomide"; and in the "Category II" table, remove the listings for "Levamisole", "Nitromide" immediately followed in sequence by "Sulfanitran", "Nitromide" immediately followed in sequence by "Sulfanitran" and by "Roxarsone"; "Sulfanitran" immediately followed in sequence by "Aklomide", and the two listings for "Sulfanitran" immediately followed in sequence by "Aklomide" and by "Roxarsone".

§ 558.35 [Removed]

■ 9. Remove § 558.35.

§ 558.315 [Removed]

■ 10. Remove § 558.315.

§ 558.376 [Removed]

■ 11. Remove § 558.376.

Dated: October 8, 2010.

Bernadette Dunham,

Director, Center for Veterinary Medicine.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9340]

RIN 1545-BB64

Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9340) that were published in the Federal Register on Thursday, July 26, 2007 (72 FR 41128) providing updated guidance on section 403(b) contracts of public schools and tax-exempt organizations described in section

501(c)(3). These regulations will affect sponsors of section 403(b) contracts, administrators, participants, and beneficiaries.

DATES: The correction is effective October 26, 2010, and is applicable on July 26, 2007.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, John Tolleris at (202) 622-6060; concerning the regulations as applied to church-related entities, Sherri Edelman or Jason Levine at (202) 283-9634 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 403(b) of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9340) contain 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 * * *

■ Par. 2. Section 1.403(b)-4 is amended by revising the third and fourth sentences of paragraph (c)(5) Example 12.(i) to read as follows:

§ 1.403(b)-4 Contribution limitations.

* * * * *

(c) * * *

(5) * * *

Example 12. (i) * * * However, the \$5,000 age 50 catch-up amount deferred in 2006 is disregarded for purposes of applying the limitation at paragraph (c)(3)(i)(C) of this section to determine the special section 403(b) catch-up amount. Thus, for 2007, only \$80,000 of section 403(b) elective deferrals are taken into account in applying the limitation at paragraph (c)(3)(i)(C) of this section. * * *

* * * * *

■ Par. 3. Section 1.403(b)-6 is amended by revising the last sentence of paragraph (e)(5) to read as follows:

§ 1.403(b)-6 Timing of distributions and benefits.

* * * * *

(e) * * *

(5) * * * See also § 1.403(b)-9(a)(5) for additional rules relating to annuities payable from a retirement income account.

* * * * *

■ Par. 4. Section 1.403(b)-7 is amended by revising the fourth sentence of paragraph (b)(1) to read as follows:

§ 1.403(b)-7 Taxation of distributions and benefits.

* * * * *

(b) * * *

(1) * * * Thus, to the extent that a portion of a distribution (including a distribution from a designated Roth account) would be excluded from gross income if it were not rolled over, if that portion of the distribution is to be rolled over into an eligible retirement plan that is not an IRA, the rollover must be accomplished through a direct rollover of the entire distribution to a plan qualified under section 401(a) or a section 403(b) plan and that plan must agree to separately account for the amount not includible in income (so that a 60-day rollover to a plan qualified under section 401(a) or another section 403(b) plan is not available for this portion of the distribution). * * *

* * * * *

■ Par. 5. Section 1.403(b)-10 is amended by revising the heading of paragraph (b)(3) and adding a heading to paragraph (b)(3)(i) to read as follows:

§ 1.403(b)-10 Miscellaneous provisions.

* * * * *

(b) * * *

(3) Requirements for plan-to-plan transfers—(i) In general. * * *

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LaNita Van Dyke,

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

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