

scheduling order is not subject to the notice and comment requirements of section 553 of the APA, the DEA notes that in accordance with 21 U.S.C.

811(h)(4), the Acting Administrator took into consideration comments submitted by the Assistant Secretary in response to the notice that DEA transmitted to the Assistant Secretary pursuant to section 811(h)(4).

Further, the DEA believes that this temporary scheduling action is not a “rule” as defined by 5 U.S.C. 601(2), and, accordingly, is not subject to the requirements of the Regulatory Flexibility Act (RFA). The requirements for the preparation of an initial regulatory flexibility analysis in 5 U.S.C. 603(a) are not applicable where, as here, the DEA is not required by section 553 of the APA or any other law to publish a general notice of proposed rulemaking.

Additionally, this action is not a significant regulatory action as defined by Executive Order 12866 (Regulatory Planning and Review), section 3(f), and, accordingly, this action has not been reviewed by the Office of Management and Budget.

This action will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 13132 (Federalism) it is determined that this action does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

#### List of Subjects in 21 CFR Part 1308

Administrative practice and procedure, Drug traffic control, Reporting and recordkeeping requirements.

For the reasons set out above, the DEA proposes to amend 21 CFR part 1308 as follows:

#### PART 1308—SCHEDULES OF CONTROLLED SUBSTANCES

- 1. The authority citation for part 1308 continues to read as follows:

**Authority:** 21 U.S.C. 811, 812, 871(b), 956(b), unless otherwise noted.

- 2. In § 1308.11, add paragraphs (h)(37) through (41) to read as follows:

##### § 1308.11 Schedule I

\* \* \* \* \*

(h) \* \* \*

(37) thyl 2-(1-(5-fluoropentyl)-1*H*-indazole-3-carboxamido)-3,3-

dimethylbutanoate, its optical, positional, and geometric isomers, salts and salts of isomers (trivial name: 5F-EDMB-PINACA)-(7036)

(38) methyl 2-(1-(5-fluoropentyl)-1*H*-indole-3-carboxamido)-3,3-dimethylbutanoate, its optical, positional, and geometric isomers, salts and salts of isomers (trivial name: 5F-MDMB-PICA)-(7041)

(39) *N*-(adamantan-1-yl)-1-(4-fluorobenzyl)-1*H*-indazole-3-carboxamide, its optical, positional, and geometric isomers, salts and salts of isomers (trivial name: FUB-AKB48; FUB-APINACA; AKB48 *N*-(4-FLUOROBENZYL))-(7047)

(40) 1-(5-fluoropentyl)-*N*-(2-phenylpropan-2-yl)-1*H*-indazole-3-carboxamide, its optical, positional, and geometric isomers, salts and salts of isomers (trivial names: 5F-CUMYL-PINACA; SGT-25)-(7083)

(41) (1-(4-fluorobenzyl)-1*H*-indol-3-yl)(2,2,3,3-tetramethylcyclopropyl)methanone, its optical, positional, and geometric isomers, salts and salts of isomers (trivial name: FUB-144)-(7014)

Dated: December 20, 2018.

**Uttam Dhillon,**

*Acting Administrator.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–115420–18]

RIN 1545–BP03

#### Investing in Qualified Opportunity Funds; Correction

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

**ACTION:** Correction to a notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains a correction to notice of proposed rulemaking and notice of public hearing (REG–115420–18) that was published in the **Federal Register** on Monday, October 29, 2018. The proposed regulations are providing guidance under new section 1400Z–2 of the Internal Revenue Code relating to gains that may be deferred as a result of a taxpayer’s investment in a qualified opportunity fund.

**DATES:** Written or electronic comments and request for a public hearing for the notice of proposed rulemaking at 83 FR 54279, October 29, 2018, are still being accepted and must be received by December 28, 2018.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Erika C. Reigle of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317–7006 and Kyle C. Griffin of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317–4718; concerning the submission of comments, the hearing, or to be placed on the building access list to attend the hearing, Regina L. Johnson, (202) 317–6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking and notice of public hearing that is subject of this document is under section 1400Z–2 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG–115420–18) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing, FR Doc. 2018–23382, published at 83 FR 54279, October 29, 2018, is corrected as follows:

1. On page 54285, second column, in the preamble, the twelfth line of the first full paragraph, the language “1400Z–2(d)(2)(D)”, is corrected to read “1400Z–2(d)(2)(D)).”.

2. On page 54285, second column, in the preamble, the last line of the first full paragraph, the language “section 1400Z–2(d)(2)(B)(ii)(III).” is corrected to read “section 1400Z–2(d)(2)(B)(i)(III) and section 1400Z–2(d)(2)(C)(iii).”.

##### § 1.400Z2(e)–1 [Corrected]

3. On page 54296, third column, the eleventh line of paragraph (a)(3)(i), the language “§ 1.752–3(a)” is corrected to read “section 752 and the regulations thereunder.”

**Martin V. Franks,**

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

[FR Doc. 2018–28207 Filed 12–27–18; 8:45 am]

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