

policy in a timely manner given the compliance deadlines for certain provisions in 21 CFR part 4, subpart B, and the amount of time needed for firms to prepare for them. Although this guidance is immediately effective, it remains subject to comment in accordance with FDA's GGP regulation.

This guidance represents the current thinking of FDA on this topic. It does not establish any rights for any person and is not binding on FDA or the public. You can use an alternative approach if it satisfies the requirements of the applicable statutes and regulations. This guidance is not subject to Executive Order 12866.

II. Paperwork Reduction Act of 1995

This guidance refers to previously approved collections of information found in FDA regulations. These collections of information are subject to review by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520). The collections of information in 21 CFR 314.80(c) and (e), as well as for 21 CFR 314.81(b) are approved under OMB control numbers 0910–0001, 0910–0230, and 0910–0291. The information collection provisions for 21 CFR 600.80 and 600.81 are approved under OMB control number 0910–0308. Those for 21 CFR 606.170 are approved under OMB control number 0910–0116. Those for 21 CFR 606.171 are approved under OMB control number 0910–0458. The information collection provisions for 21 CFR 803.50, 803.53, and 803.56 are approved under OMB control numbers 0910–0291 and 0910–0437. The information collection provisions for 21 CFR 806.10 and 806.20 are approved under OMB control number 0910–0359. The information collection provisions for 21 CFR 4.102, 4.103, and 4.105 are approved under OMB control number 0910–0834.

III. Electronic Access

Persons with access to the internet may obtain the guidance at either <https://www.fda.gov/Drugs/GuidanceComplianceRegulatoryInformation/Guidances/default.htm> or <https://www.regulations.gov>.

Dated: April 18, 2019.

Lowell J. Schiller,

Principal Associate Commissioner for Policy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9851]

RIN 1545–BN55

Guidance Under Section 851 Relating to Investments in Stock and Securities; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations (TD 9851) that were published in the *Federal Register* on Tuesday, March 19, 2019. The final regulations provide guidance relating to the income test used to determine whether a corporation may qualify as a regulated investment company (RIC) for Federal income tax purposes.

DATES: This correction is effective on April 24, 2019 and is applicable to taxable years that begin after June 17, 2019.

FOR FURTHER INFORMATION CONTACT: Matthew Howard at (202) 317–7053 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9851) published on March 19, 2019 (84 FR 9959) that are the subject of this correction are issued under section 851 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9851) contain errors that need to be corrected.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is amended 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 1.851–2 is amended by revising paragraph (b)(1)(i)(F) and the first sentence of paragraph (b)(2)(iii) to read as follows:

§ 1.851–2 Limitations.

* * * * *

(b) * * *

(1) * * *

(i) * * *

(F) Other income (including but not limited to gains from options, futures, or forward contracts) derived with respect to the corporation's business of investing in such stock, securities, or currencies.

* * * * *

(2) * * *

(iii) If an amount is included in gross income of the corporation referred to in paragraph (b)(1) of this section under section 951(a)(1) or 1293(a) and is derived with respect to that corporation's business of investing in stock, securities, or currencies, then the amount is other income described in section 851(b)(2)(A) and paragraph (b)(1)(i)(F) of this section. * * *

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Martin V. Franks,

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

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DEPARTMENT OF DEFENSE

Department of the Navy

32 CFR Part 726

[Docket ID: USN–2019–HQ–0004]

RIN 0703–AB16

Payments of Amounts Due Mentally Incompetent Members of the Naval Service

AGENCY: Department of the Navy, Department of Defense.

ACTION: Final rule.

SUMMARY: This final rule removes the Department of the Navy (DON) regulation concerning Payments of Amounts Due Mentally Incompetent Members of the Naval Service. Removal is appropriate because the regulation does not affect how the public engages the DON regarding these payments and does not place obligations on the public. The Department of Defense, the Secretary of the Navy, and the Bureau of Medicine and Surgery (BUMED) issue internal instructions that establish requirements for competency boards, the process for determining mental incompetence, and the process and requirements for making payments within the parameters established by many controlling statutes. These internal instructions do not require publication in the Code of Federal Regulations.