

# Rules and Regulations

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## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 522

#### Implantation or Injectable Dosage Form New Animal Drugs; Furosemide; Technical Amendment

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

**ACTION:** Final rule; technical amendment.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect the approved salts of injectable furosemide. This action is being taken to improve the accuracy of the regulations.

**DATES:** This rule is effective April 5, 2004.

#### FOR FURTHER INFORMATION CONTACT:

Jeffrey L. Punderson, Center for Veterinary Medicine (HFV-6), Food and Drug Administration, 7519 Standish Pl., Rockville, MD 20855, 301-827-4109, e-mail: [jeffrey.punderson@fda.gov](mailto:jeffrey.punderson@fda.gov).

**SUPPLEMENTARY INFORMATION:** FDA has found that the animal drug regulations do not correctly identify the monoethanolamine salt of furosemide sponsored by Boehringer Ingelheim Vetmedica, Inc., and approved under NADA 127-034 and NADA 131-538. This error occurred with the approval of NADA 127-034 (49 FR 26715, June 29, 1984). This document amends the regulations in 21 CFR 522.1010 to correct this error.

Publication of this document constitutes final action on this change under the Administrative Procedure Act (5 U.S.C. 553). Notice and public procedure are unnecessary because FDA is merely correcting a nonsubstantive error.

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 522

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 522 is amended as follows:

#### PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

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

■ 2. Section 522.1010 is amended by revising paragraphs (a) and (b) to read as follows:

#### § 522.1010 Furosemide.

(a) *Specifications*—(1) Each milliliter (mL) of solution contains 50 milligrams (mg) furosemide monoethanolamine.

(2) Each mL of solution contains 50 mg furosemide diethanolamine.

(b) *Sponsors*. See sponsors in § 510.600(c) of this chapter for use of products described in paragraph (a) of this section for use as in paragraph (d) of this section.

(1) No. 000010 as described in paragraph (a)(1) of this section for use as in paragraphs (d)(1) and (d)(2)(ii) of this section.

(2) No. 061623 as described in paragraph (a)(2) of this section for use as in paragraph (d)(2)(ii) of this section.

(3) Nos. 057926 and 059130 as described in paragraph (a)(2) of this section for use as in paragraphs (d)(1), (d)(2)(i), and (d)(3) of this section.

\* \* \* \* \*

Dated: March 19, 2004.

**Linda Tollefson,**

*Deputy Director, Center for Veterinary Medicine.*

[FR Doc. 04-7534 Filed 4-2-04; 8:45 am]

**BILLING CODE 4160-01-S**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 522

#### Implantation or Injectable Dosage Form New Animal Drugs; Penicillin G Procaine Aqueous Suspension; Technical Amendment

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

**ACTION:** Final rule; technical amendment.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect the approved preslaughter withdrawal period in cattle following use of a penicillin G procaine injectable suspension. This action is being taken to improve the accuracy of the regulations.

**DATES:** This rule is effective April 5, 2004.

#### FOR FURTHER INFORMATION CONTACT:

Jeffrey L. Punderson, Center for Veterinary Medicine (HFV-6), Food and Drug Administration, 7519 Standish Pl., Rockville, MD 20855, 301-827-4109, e-mail: [jeffrey.punderson@fda.gov](mailto:jeffrey.punderson@fda.gov).

**SUPPLEMENTARY INFORMATION:** FDA has found that the animal drug regulations do not reflect the preslaughter withdrawal period in cattle for Penicillin G Procaine Aqueous Suspension sponsored by G.C. Hanford Manufacturing Co. and approved under NADA 065-493. This error was introduced into the regulations when sections for certain penicillin-containing products were recodified (57 FR 37318, August 18, 1992). At this time, the regulations are being amended in 21 CFR 522.1696b to correct this error.

Publication of this document constitutes final action on this change under the Administrative Procedure Act (5 U.S.C. 553). Notice and public procedure are unnecessary because FDA is merely correcting a nonsubstantive error.

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 522

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 522 is amended as follows:

**PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS**

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

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

**§ 522.1696b [Amended]**

■ 2. Section 522.1696b *Penicillin G procaine aqueous suspension* is amended in paragraph (d)(2)(iii)(A) by removing “010515,” and in paragraph (d)(2)(iii)(B) by removing “No. 055529” and by adding in its place “Nos. 010515 and 055529”.

Dated: March 19, 2004.

Linda Tollefson,

Deputy Director, Center for Veterinary Medicine.

[FR Doc. 04-7606 Filed 4-4-04; 8:45 am]

BILLING CODE 4160-01-S

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9115]

RIN 1545-BC27

**Depreciation of MACRS Property That Is Acquired in a Like-Kind Exchange or as a Result of an Involuntary Conversion; Correction**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final and temporary regulations that were published in the *Federal Register* on Monday, March 1, 2004 (69 FR 9529) relating to the depreciation of property subject to section 168 of the Internal Revenue Code.

**DATES:** This correction is effective March 1, 2004.

**FOR FURTHER INFORMATION CONTACT:** Charles J. Magee, (202) 622-3110 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9115) that are the subject of these

corrections are under sections 168, 1031 and 1033 of the Internal Revenue Code.

**Need for Correction**

As published, the final and temporary regulations (TD 9115) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

■ Accordingly, the publication of the temporary regulations (TD 9115), that were the subject of FR Doc. 04-3992, is corrected as follows:

■ 1. On page 9533, column 1, in the preamble under the paragraph heading “*Effect on Other Documents*”, second paragraph, line 2, the language, “relinquished or an acquired MACRS” is corrected to read “relinquished or acquired MACRS”.

**§ 1.168(a)-1T [Corrected]**

■ 2. On page 9533, column 2, § 1.168(a)-1T(c), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(b)-1T [Corrected]**

■ 3. On page 9533, column 3, § 1.168(b)-1T(b)(2), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(d)-1T [Corrected]**

■ 4. On page 9534, column 2, § 1.168(d)-1T(d)(3)(ii), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(i)-1T [Corrected]**

■ 5. On page 9536, column 2, § 1.168(i)-1T(l)(3)(ii), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(i)-6T [Corrected]**

■ 6. On page 9537, column 1, § 1.168(i)-6T(k)(2), the language, “(2) Application to pre-effective date like-kind exchanges and involuntarily conversions.” is corrected to read “(2) Application to pre-effective date like-kind exchanges and involuntary conversions.”.

■ 7. On page 9539, column 2, § 1.168(i)-6T(c)(4)(v)(A), lines 24 and 38, the language, “involuntarily conversion of MACRS” is corrected to read “involuntary conversion of MACRS”.

■ 8. On page 9540, column 1, § 1.168(i)-6T(c)(5)(iii)(A), line 5, the language,

“property depreciation is not allowable” is corrected to read “property, taking into account the applicable convention of the relinquished MACRS property and replacement MACRS property, depreciation is not allowable”.

■ 9. On page 9540, column 1, § 1.168(i)-6T(c)(5)(iii)(A), line 17, the language, “in paragraph (c)(5)(ii)(A)(2) of this” is corrected to read “in paragraph (c)(5)(ii)(A)(2) of this”.

■ 10. On page 9542, column 1, § 1.168(i)-6T(d)(3)(ii)(C), line 7, the language, “excess of the sum of the amounts” is corrected to read “excess over the sum of the amounts”.

■ 11. On page 9542, column 1, § 1.168(i)-6T(d)(3)(ii)(C), line 9, the language, “and (B) of this section over the smaller” is corrected to read “and (B) of this section of the smaller”.

■ 12. On page 9542, column 2, § 1.168(i)-6T(d)(3)(iii), *Example 1.*, lines 27 thru 29, the language, “section 280F limit for 2003 for the Automobile Y) \$1,775 (the depreciation allowable for Automobile X for the 2003)) the is corrected to read section 280F limit for 2003 for Automobile Y) \$1,775 (the depreciation allowable for Automobile X for 2003)) the”.

■ 13. On page 9542, column 2, § 1.168(i)-6T(d)(3)(iii), *Example 1.*, line 38, the language, “depreciation deduction of \$278 is allowable” is corrected to read “depreciation deduction of \$277 is allowable”.

■ 14. On page 9542, column 2, § 1.168(i)-6T(d)(3)(iii), *Example 1.*, lines 46 thru 47, the language, depreciable excess basis of \$14,722 (\$15,000 (excess basis)—\$278 (additional first year is corrected to read depreciable excess basis of \$14,723 (\$15,000 (excess basis)—\$277 (additional first year”.

■ 15. On page 9542, column 3, § 1.168(i)-6T(d)(3)(iii), *Example 2.*, line 5, the language, “(12), the depreciation allowable that would be” is corrected to read “(12), the depreciation that would be”.

■ 16. On page 9544, column 3, § 1.168(i)-6T(e)(4), *Example 3.*, line 20, the language, “insurance proceeds received due to loss of” is corrected to read “insurance proceeds received due to the loss of”.

■ 17. On page 9545, column 3, § 1.168(i)-6T(k)(1)(ii), line 2, the language, “expires February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(k)-1T [Corrected]**

■ 18. On page 9547, column 1, § 1.168(k)-1T(f)(5)(v), *Example 5.*, paragraph (i), line 18, the language,