

DEPARTMENT OF HEALTH AND HUMAN SERVICES**Food and Drug Administration****21 CFR Parts 106 and 107**

[Docket No. FDA-1995-N-0063 (formerly 95N-0309)]

RIN 0910-AF27

Current Good Manufacturing Practices, Quality Control Procedures, Quality Factors, Notification Requirements, and Records and Reports, for Infant Formula; Correction

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; correction.

SUMMARY: The Food and Drug Administration (FDA or we) is correcting a final rule that appeared in the **Federal Register** of June 10, 2014. The final rule revised our infant formula regulations by establishing requirements for current good manufacturing practices, including audits; establishing requirements for quality factors; and amending our quality control procedures, notification, and record and reporting requirements for infant formula. We issued the final rule to provide greater protection of infants who consume infant formula products. In this document, we correct some errors that appeared in the preamble to the final rule.

DATES: Effective July 15, 2014.

FOR FURTHER INFORMATION CONTACT: Leila Beker, Office of Nutrition, Labeling, and Dietary Supplements (HFS-850), Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740, 240-402-1451.

SUPPLEMENTARY INFORMATION: In FR Doc. 2014-13384, appearing on page 33057 in the **Federal Register** of June 10, 2014 (79 FR 33057), we make the following corrections:

1. On pages 33057-33058, under **FOR FURTHER INFORMATION CONTACT** the contact information is changed to read, "Leila Beker, Office of Nutrition, Labeling, and Dietary Supplements (HFS-850), Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740, 240-402-1451."

2. On page 33062, in the third column, in Comment 9, "45 °F (F)" is corrected to read "45 °F."

3. On page 33063, in the third column, in Comment 13, the preamble stated, "The comment requested that,

with regard to the requirements of § 106.35, we announce the exercise of enforcement discretion or a formal delay for this provision to align with the compliance date for eligible infant formulas. Nonetheless, with the exception of the compliance date for certain requirements related to quality factors for eligible infant formulas, the final rule adopts a compliance date of September 8, 2014 to facilitate manufacturer compliance with all requirements of this final rule." We are correcting this passage to read, "The comment requested that, with regard to the requirements of § 106.35, we announce the exercise of enforcement discretion, a delayed compliance date, or a formal delay for this provision to align with the compliance date for eligible infant formulas."

4. On page 33063, in the third column, in the Response to Comment 13, the preamble stated, "We therefore decline the request to announce the exercise of enforcement discretion, a delayed compliance date, or a formal delay for this provision to align with the compliance date for eligible infant formulas." We are correcting this passage to read, "We therefore decline the request to announce the exercise of enforcement discretion or a formal delay for this provision to align with the compliance date for eligible infant formulas. Nonetheless, with the exception of the compliance date for certain requirements related to quality factors for eligible infant formulas, the final rule adopts a compliance date of September 8, 2014, to facilitate manufacturer compliance with all requirements of this final rule."

Dated: July 9, 2014.

Leslie Kux,

Assistant Commissioner for Policy.

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 301**

[TD 9675]

RIN 1545-BJ16

IRS Truncated Taxpayer Identification Numbers

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations regarding an IRS truncated

taxpayer identification number, or a TTIN. Where not prohibited by the Internal Revenue Code, applicable regulations, other guidance published in the Internal Revenue Bulletin, forms, or instructions, these regulations allow use of a TTIN in lieu of a taxpayer's social security number (SSN), IRS individual taxpayer identification number (ITIN), IRS adoption taxpayer identification number (ATIN), or employer identification number (EIN) on payee statements and certain other documents. The TTIN displays only the last four digits of a taxpayer identifying number; either asterisks (*) or Xs replace the first five digits of the identifying number. These regulations affect persons that furnish or receive payee statements and other documents that the Internal Revenue Code, regulations, or other published guidance requires to be furnished to another person to the extent that a TTIN may appear in lieu of the SSN, ITIN, ATIN, or EIN of the payee or document recipient.

DATES: *Effective Date:* These regulations are effective on July 15, 2014.

Applicability Date: For dates of applicability see §§ 1.6042-4(g), 1.6043-4(i), 1.6044-5(d), 1.6045-2(i), 1.6045-3(g), 1.6045-4(s), 1.6045-5(h), 1.6049-6(e)(5), 1.6050A-1(e), 1.6050E-1(m), 1.6050N-1(e), 1.6050P-1(h), 1.6050S-1(f), 1.6050S-3(g), and 301.6109-4(c).

FOR FURTHER INFORMATION CONTACT: Jacqueline K. Queener, (202) 317-6844 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This document amends the Income Tax Regulations (26 CFR part 1) and the Procedure and Administration Regulations (26 CFR part 301) to authorize filers of information returns to truncate a payee's or other person's nine-digit identifying number on payee statements and certain other documents. The goal of these amendments is to reduce the risk of identity theft that may stem from the inclusion of a taxpayer's entire identifying number on a payee statement or other document.

Concerned about the risks of identity theft, including its effect on tax administration, the IRS established a pilot program allowing filers of information returns who met certain requirements to truncate an individual payee's identifying number on paper payee statements (Forms 1098, 1099, and 5498) for calendar years 2009 and 2010. See Notice 2009-93, 2009-51 IRB 863. The IRS subsequently extended the pilot program for payee statements for calendar years 2011 and 2012, and modified the program by removing the