

(h) The sale, purchase, or trade of, or the offer to sell, purchase, or trade, by a registered blood establishment that qualifies as a health care entity any:

(1) Drug indicated for a bleeding or clotting disorder, or anemia;

(2) Blood collection container approved under section 505 of the act; or

(3) Drug that is a blood derivative (or a recombinant or synthetic form of a blood derivative); as long as all of the health care services that the establishment provides are related to its activities as a registered blood establishment or the health care services consist of collecting, processing, storing, or administering human hematopoietic stem/progenitor cells or performing diagnostic testing of specimens provided that these specimens are tested together with specimens undergoing routine donor testing. Blood establishments relying on the exclusion in this paragraph must satisfy all other requirements of the act and this part applicable to a wholesale distributor or retail pharmacy.

(i) The sale, purchase, or trade of, or the offer to sell, purchase, or trade, by a comprehensive hemophilia diagnostic treatment center that is receiving a grant under section 501(a)(2) of the Social Security Act and that qualifies as a health care entity, any drug indicated for a bleeding or clotting disorder, or anemia, or any drug that is a blood derivative (or a recombinant or synthetic form of a blood derivative). Comprehensive hemophilia diagnostic treatment centers relying on the exclusion in this paragraph must satisfy all other requirements of the act and this part applicable to a wholesale distributor or retail pharmacy.

PART 205—GUIDELINES FOR STATE LICENSING OF WHOLESALE PRESCRIPTION DRUG DISTRIBUTORS

■ 4. The authority citation for 21 CFR part 205 continues to read as follows:

Authority: 21 U.S.C. 351, 352, 353, 371, 374.

■ 5. Section 205.3 is amended by revising paragraph (h) to read as follows:

§ 205.3 Definitions.

* * * * *

(h) *Health care entity* means any person that provides diagnostic, medical, surgical, or dental treatment, or chronic or rehabilitative care, but does not include any retail pharmacy or any wholesale distributor. Except as provided in § 203.22(h) and (i) of this chapter, a person cannot simultaneously

be a “health care entity” and a retail pharmacy or wholesale distributor.

Dated: October 3, 2008.

Jeffrey Shuren,

Associate Commissioner for Policy and Planning.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8073]

Income, Excise, and Estate and Gift Taxes; Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to temporary regulations (TD 8073) that were published in the **Federal Register** on Tuesday, February 4, 1986 (51 FR 4312) relating to effective dates and certain other issues arising under sections 91, 223, and 511–561 of the Tax Reform Act of 1984. This action is necessary because of changes to the applicable tax law made by the Tax Reform Act of 1984. The temporary regulations will affect qualified employee benefit plans, welfare benefit funds and employees receiving benefits through such plans.

DATES: This correction is effective October 9, 2008, and is applicable after December 31, 1985.

FOR FURTHER INFORMATION CONTACT: Melissa A. D'Ambrose, (202) 622–6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of this document are under sections 72, 79, 125, 133, 402, 404, 419, 461, 463, 505, 512, and 1042 of the Internal Revenue Code.

Need for Correction

As published, temporary regulations (TD 8073) contain an error that may prove to be misleading and is 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 amendment:

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 1.512(a)–5T A–3: (b) is amended by revising the second sentence to read as follows:

§ 1.512(a)–5T Questions and answers relating to the unrelated business taxable income of organizations described in paragraphs (9), (17) or (20) of section 501(c) (temporary).

* * * * *

A–3: * * *

(b) * * * For purposes of section 512(a)(3)(B), member contributions include both employee contributions and employer contributions to the VEBA, SUB, or GLSO.

* * * * *

LaNita Van Dyke,

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

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DEPARTMENT OF DEFENSE

Office of the Secretary

[DOD–2007–OS–0025]

RIN 0790–AI08

32 CFR Part 112

Indebtedness of Military Personnel

AGENCY: Department of Defense.

ACTION: Final rule.

SUMMARY: This part contains uniform Department of Defense policies for indebtedness of military personnel. This updated rule contains editorial changes only as required for internal Department of Defense mandated reconsideration every five years.

DATES: *Effective Date:* This rule is effective November 10, 2008.

FOR FURTHER INFORMATION CONTACT: Lieutenant Colonel Tom Williams, Office of the Deputy Under Secretary of Defense for Program Integration, 4000 Defense Pentagon, Washington, DC 20301–4000.

SUPPLEMENTARY INFORMATION: The proposed rule was published on April 17, 2007 at 72 FR 19136. One editorial