

**§ 39.13 [Corrected]**

On page 699, in the first column, the paragraph preceding the applicability of AD 99-27-14 is corrected to read as follows:

99-27-14 **Airbus Industrie:** Amendment 39-11495. Docket 99-NM-336-AD. Supersedes AD 99-01-15, Amendment 39-10980.

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Issued in Renton, Washington, on February 25, 2000.

**Donald L. Riggan,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

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**DEPARTMENT OF HEALTH AND HUMAN SERVICES**
**Food and Drug Administration**
**21 CFR Part 101**

[Docket No. 98N-0044]

RIN 0910-AB97

**Regulations on Statements Made for Dietary Supplements Concerning the Effect of the Product on the Structure of Function of the Body; Correction**

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

**ACTION:** Final rule; correction.

**SUMMARY:** The Food and Drug Administration (FDA) is correcting a final rule that appeared in the **Federal Register** of January 6, 2000 (65 FR 1000). The document issued final regulations defining the types of statements that can be made concerning the effect of a dietary supplement on the structure or function of the body.

**DATES:** The final rule is effective February 7, 2000.

**FOR FURTHER INFORMATION CONTACT:** LaJuana D. Caldwell, Office of Policy (HF-27), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-827-7010.

**SUPPLEMENTARY INFORMATION:** In FR Doc. 00-53 appearing on page 1000 in the **Federal Register** of Thursday, January 6, 2000, the following corrections are made:

1. On page 1034, in the 3d column, in the 2d full paragraph, beginning in the 16th line, the phrase "The agency also notes that as discussed" is corrected to read "The agency also notes that as discussed in comment 95 of section III.A of this document".

2. On page 1046, in the 2d column, in the 28th line, the sentence is corrected

to read "Even this 62 percent figure is too high, however, because RTI over-sampled herbal products, which have a higher probability of claims. Thus, FDA believes that the true percentage of dietary supplement products with claims would not exceed 60 percent and has used this figure as its final estimate."

3. On page 1047, in the 2d column, in the 2d full paragraph, in the 14th line "not" is corrected to read "now".

Dated: February 25, 2000.

**Margaret M. Dotzel,**

*Acting Associate Commissioner for Policy.*

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**DEPARTMENT OF THE TREASURY**
**Internal Revenue Service**
**26 CFR Parts 1 and 602**

[TD 8877]

RIN 1545-AX82

**Tax Shelter Disclosure Statements**

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

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary regulations requiring certain corporate taxpayers to file a statement with their Federal corporate income tax return under section 6011(a). The temporary regulations affect corporations participating in certain reportable transactions. The text of these temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in REG-103735-00 published elsewhere in this issue of the **Federal Register**.

**DATES:** *Effective date.* These temporary regulations are effective for Federal corporate income tax returns filed after February 28, 2000.

*Applicability date.* For dates of applicability, see § 1.6011-4T(g) of these regulations.

**FOR FURTHER INFORMATION CONTACT:** Richard Castanon, (202) 622-3080, or Mary Beth Collins, (202) 622-3070, (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**
**Paperwork Reduction Act**

These regulations are being issued without prior notice and public procedure pursuant to the Administrative Procedure Act (5 U.S.C. 553). For this reason, the collections of information contained in these

regulations have been reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget under control number 1545-1685. Responses to these collections of information are mandatory.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

For further information concerning these collections of information, and where to submit comments on the collections of information and the accuracy of the estimated burden, and suggestions for reducing this burden, please refer to the preamble to the cross-referencing notice of proposed rulemaking published in the Proposed Rules section of this issue of the **Federal Register**.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Background**

The Treasury Department and the IRS are concerned about the proliferation of corporate tax shelters. These temporary regulations are intended to provide the Service with early notification of large corporate transactions with characteristics that may be indicative of such tax shelter activity.

Accordingly, this document amends 26 CFR part 1 regarding the general filing requirement for persons required to file a return for a taxable year with respect to a tax imposed under section 11. Section 6011(a) provides that any person made liable for any tax imposed by the Internal Revenue Code (Code), or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary of the Treasury.

**Explanation of Provisions**
*I. Disclosure Statement Required for Certain Corporate Taxpayers*

The temporary regulations provide that every person that is required to file a return for a taxable year with respect to any tax imposed under section 11 (corporate taxpayers) and that has participated in a reportable transaction shall attach a disclosure statement to its return for each taxable year for which the taxpayer's Federal income tax liability is affected by its participation