the requirement for identifying the solvent used for dry extracts, no firms will provide information concerning the identity of the solvent. FDA estimates that firms will provide the ratio of the starting materials to the volume of the solvents used in the production of liquid extracts only when it is in their best interest and that this will occur no more than 10 percent of the time. The other revisions to the regulations should also help reduce the amount of time that a firm must spend to provide the required information. All of the information required by this final rule to be disclosed on the label of dietary supplements that contain liquid extracts is information that a firm would be expected to have in the normal course of its business of producing dietary supplements. Firms should know or have readily available to them information on the amount of the extract by volume or weight that is present in the dietary supplement and the identity of the solvent. The hour burden estimates in Table 1 of this document are for the information collection provisions established by regulation and do not include those that stem solely from the act or the DSHEA.

Although the statement of identity, nutrition, and ingredient labeling regulations for dietary supplements in § 101.36 were approved following publication of the September 1997 final rule (OMB control number 0910–0351), FDA has resubmitted them to OMB for approval of the revised requirements for label disclosure of extract ingredients in this final rule. Prior to the effective date of the regulations, FDA will publish a notice in the **Federal Register** announcing OMB's decision to approve, modify, or disapprove the revised requirements. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

List of Subjects in 21 CFR Part 101

Food labeling, Nutrition, Reporting and recordkeeping requirements.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 101 is amended as follows:

PART 101—FOOD LABELING

1. The authority citation for 21 CFR part 101 continues to read as follows:

Authority: 15 U.S.C. 1453, 1454, 1455; 21 U.S.C. 321, 331, 342, 343, 348, 371.

2. Section 101.36 is amended by revising paragraphs (b)(3)(ii)(B), (b)(3)(ii)(C), and (b)(3)(iii) to read as follows:

§ 101.36 Nutrition labeling of dietary supplements.

* * * * *

(b) * * *

(3) * * *

(ii) * * *

(B) For any dietary ingredient that is a liquid extract from which the solvent has not been removed, the quantity listed shall be the volume or weight of the total extract. Information on the condition of the starting material shall be indicated when it is fresh and may be indicated when it is dried. Information may be included on the concentration of the dietary ingredient and the solvent used, e.g., ''fresh dandelion root extract, x (y:z) in 70% ethanol,'' where x is the number of milliliters (mL) or mg of the entire extract, y is the weight of the starting material and z is the volume (mL) of solvent. Where the solvent has been partially removed (not to dryness), the final concentration, when indicated, shall be stated (e.g., if the original extract was 1:5 and 50 percent of the solvent was removed, then the final concentration shall be stated as 1:2.5). Where the name of the solvent used is not included in the nutrition label, it is required to be listed in the ingredient statement in accordance with § 101.4(g).

(C) For a dietary ingredient that is an extract from which the solvent has been removed, the weight of the ingredient shall be the weight of the dried extract.

(iii) The constituents of a dietary ingredient described in paragraph (b)(3)(i) of this section may be listed indented under the dietary ingredient and followed by their quantitative amounts by weight per serving, except that dietary ingredients described in paragraph (b)(2) of this section shall be listed in accordance with that section. When the constituents of a dietary ingredient described in paragraph (b)(3)(i) of this section are listed, all other dietary ingredients shall be declared in a column; however, the constituents themselves may be declared in a column or in a linear display.

* * * * *

Dated: May 29, 1998.

William B. Schultz,

Deputy Commissioner for Policy.

[FR Doc. 98–14915 Filed 6–4–98; 8:45 am]

BILLING CODE 4160–01–F

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 165

[Docket No. 98N–0294]

Beverages: Bottled Water; Correction

AGENCY: Food and Drug Administration, HHS.

ACTION: Direct final rule; correction.

SUMMARY: The Food and Drug Administration (FDA) is correcting a final rule that appeared in the **Federal Register** of May 11, 1998 (63 FR 25764). The document lifted the stay of the effective date for the allowable levels in the bottled water quality standard for nine chemical contaminants, i.e., antimony, beryllium, cyanide, nickel, thallium, diquat, endothall, glyphosate, and 2,3,7,8–TCDD (dioxin), that was imposed in a final rule published on March 26, 1996. The document was published with some errors under the **''DATES''** section. This document corrects those errors.

DATES: The regulation published at 63 FR 25764 is effective February 2, 1999. Submit written comments by July 27, 1998. If no timely significant adverse comments are received, the agency will publish a document in the **Federal Register** no later than August 6, 1998, confirming the effective date of the direct final rule. If timely significant adverse comments are received, the agency will publish a document of significant adverse comment in the **Federal Register** withdrawing this direct final rule no later than August 6, 1998.

ADDRESSES: Submit written comments to the Dockets Management Branch (HFA–305), Food and Drug Administration, 12420 Parklawn Dr., rm. 1–23, Rockville, MD 20857.

FOR FURTHER INFORMATION CONTACT: Henry Kim, Center for Food Safety and Applied Nutrition (HFS–306), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202–260–0631.

SUPPLEMENTARY INFORMATION: FDA published a direct final rule in the **Federal Register** of May 11, 1998 (63 FR 25764), lifting the stay of the effective date for the allowable levels in the bottled water standard for nine chemical contaminants. As published, the dates section is incorrect.

In FR Doc. 98–12381, beginning on page 25764 in the **Federal Register** of Monday, May 11, 1998, the following correction is made:

1. On page 25764, beginning in the second column, the **''DATES''** section is

corrected to read as follows: ''**DATES:** The regulation published at 63 FR 25764 is effective February 2, 1999. Submit written comments by July 27, 1998. If no timely significant adverse comments are received, the agency will publish a document in the **Federal Register** no later than August 6, 1998, confirming the effective date of the direct final rule. If timely significant adverse comments are received, the agency will publish a document of significant adverse comment in the **Federal Register** withdrawing this direct final rule no later than August 6, 1998.''

Dated: May 28, 1998.

William K. Hubbard,

Associate Commissioner for Policy Coordination.

[FR Doc. 98–14718 Filed 6–4–98; 8:45 am]

BILLING CODE 4160–01–F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 8769]

RIN 1545–AV26

Permitted Elimination of Preretirement Optional Forms of Benefit

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that permit an amendment to a qualified plan or other employee pension benefit plan that eliminates plan provisions for benefit distributions before retirement but after age 70½. These regulations affect employers that maintain qualified plans and other employee pension benefit plans, plan administrators of these plans and participants in these plans.

EFFECTIVE DATE: These regulations are effective June 5, 1998.

FOR FURTHER INFORMATION CONTACT: Thomas Foley, (202) 622–6050 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under the control number 1545–1545. The collection of information in these final regulations is in § 1.411(d)–4. Responses to this collection of information are required in order to obtain a benefit. Specifically, this information is required for a taxpayer who wants to amend a qualified plan to eliminate certain preretirement optional forms of benefit. This information will be used to determine whether taxpayers have amended a qualified plan.

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

The estimated average burden per recordkeeper for master and prototype plan employers is 10 minutes. The estimated average burden per recordkeeper for master and prototype plan sponsors is 30 minutes. The estimated average burden per recordkeeper for employers with individually designed plans is 30 minutes.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Clearance Officer, T:FS:FP, Washington, D.C. 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, D.C. 20503.

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

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 411(d) of the Internal Revenue Code of 1986. The final regulations permit taxpayers to amend qualified plans to eliminate plan provisions for benefit distributions before retirement but after age 70½, if certain conditions are satisfied.

Section 411(d)(6) generally provides that a plan will not be treated as satisfying the requirements of section 411 if the accrued benefit of a participant is decreased by a plan amendment. Under section 411(d)(6)(B), a plan amendment that eliminates an optional form of benefit will be treated as reducing accrued benefits to the extent that the amendment applies to benefits accrued as of the later of the adoption date or the effective date of the amendment. However, section 411(d)(6)(B) also permits the Secretary to provide in regulations that this rule will not apply to an amendment that eliminates an optional form of benefit.

Section 401(a)(9) provides that, in order for a plan to be qualified under section 401(a), distributions from the plan must commence no later than the ''required beginning date.'' Prior to 1997, section 401(a)(9)(C) generally provided that the required beginning date is April 1 following the calendar year in which the employee attains age 70½. Consequently, in order to satisfy section 401(a)(9), qualified plans, other than certain church and governmental plans, have provided for distributions to commence no later than April 1 following the calendar year that an employee attains age 70½. These distributions commence without regard to whether the employee has retired from employment with the employer maintaining the plan.

Section 1404 of the Small Business Job Protection Act of 1996, Public Law 104–188 (SBJPA), amended the definition of required beginning date that applies to an employee who is not a 5-percent owner. Section 401(a)(9)(C)(i), as amended, provides that, in the case of such an employee, the required beginning date is April 1 of the calendar year following the later of the calendar year in which the employee attains age 70½ or the calendar year in which the employee retires. Accordingly, except in the case of 5-percent owners, a plan is no longer required to provide for distributions that commence prior to retirement in order to satisfy section 401(a)(9).

The right to commence benefit distributions in any form at a particular time is an optional form of benefit within the meaning of section 411(d)(6)(B) and § 1.411(d)–4, Q&A–1(b). In enacting section 1404 of the SBJPA, Congress did not alter the application of section 411(d)(6). Thus, except to the extent authorized by regulations, a plan amendment that eliminates the right to commence preretirement benefit distributions in a plan after age 70½ (or restricts the right by adding an additional condition) violates section 411(d)(6) if the amendment applies to benefits accrued as of the later of the adoption or effective date of the amendment.

On July 2, 1997, a notice of proposed rulemaking under section 411(d)(6) was published in the **Federal Register** (62 FR 35752). The proposed regulations would allow amendment of qualified plans to eliminate the right to commence preretirement benefit distributions after age 70½, as required under section 401(a)(9) before its amendment by the SBJPA. On October