

(j) F 75-92 "Specification for Cast Cobalt-28 Chromium-6 Molybdenum Alloy for Surgical Implant Material,"

(ii) F 648-98 "Specification for Ultra-High-Molecular-Weight Polyethylene Powder and Fabricated Form for Surgical Implants,"

(iii) F 799-96 "Specification for Cobalt-28 Chromium-6 Molybdenum Alloy Forgings for Surgical Implants,"

(iv) F 1044-95 "Test Method for Shear Testing of Porous Metal Coatings,"

(v) F 1108-97 "Titanium-6 Aluminum-4 Vanadium Alloy Castings for Surgical Implants,"

(vi) F 1147-95 "Test Method for Tension Testing of Porous Metal Coatings,"

(vii) F 1537-94 "Specification for Wrought Cobalt-28 Chromium-6 Molybdenum Alloy for Surgical Implants," and

(viii) F 1672-95 "Specification for Resurfacing Patellar Prosthesis."

37. Section 888.3650 is amended by revising paragraph (b) and by removing paragraph (c) to read as follows:

**§ 888.3650 Shoulder joint metal/polymer non-constrained cemented prosthesis.**

\* \* \* \* \*

(b) *Classification.* Class II. The special controls for this device are:

(1) FDA's:

(i) "Use of International Standard ISO 10993 'Biological Evaluation of Medical Devices—Part I: Evaluation and Testing,'" "

(ii) "510(k) Sterility Review Guidance of 2/12/90 (K90-1)," "

(iii) "Guidance Document for Testing Orthopedic Implants with Modified Metallic Surfaces Apposing Bone or Bone Cement," "

(iv) "Guidance Document for the Preparation of Premarket Notification (510(k)) Application for Orthopedic Devices," and

(v) "Guidance Document for Testing Non-articulating, 'Mechanically Locked' Modular Implant Components," "

(2) International Organization for Standardization's (ISO):

(i) ISO 5832-3:1996 "Implants for Surgery—Metallic Materials—Part 3: Wrought Titanium 6-Aluminum 4-Vandium Alloy," "

(ii) ISO 5832-4:1996 "Implants for Surgery—Metallic Materials—Part 4: Cobalt-Chromium-Molybdenum Casting Alloy," "

(iii) ISO 5832-12:1996 "Implants for Surgery—Metallic Materials—Part 12: Wrought Cobalt-Chromium-Molybdenum Alloy," "

(iv) ISO 5833:1992 "Implants for Surgery—Acrylic Resin Cements," "

(v) ISO 5834-2:1998 "Implants for Surgery—Ultra-high Molecular Weight Polyethylene—Part 2: Moulded Forms," "

(vi) ISO 6018:1987 "Orthopaedic Implants—General Requirements for Marking, Packaging, and Labeling," and

(vii) ISO 9001:1994 "Quality Systems—Model for Quality Assurance in Design/Development, Production, Installation, and Servicing," and

(3) American Society for Testing and Materials':

(i) F 75-92 "Specification for Cast Cobalt-28 Chromium-6 Molybdenum Alloy for Surgical Implant Material,"

(ii) F 648-98 "Specification for Ultra-High-Molecular-Weight Polyethylene Powder and Fabricated Form for Surgical Implants,"

(iii) F 799-96 "Specification for Cobalt-28 Chromium-6 Molybdenum Alloy Forgings for Surgical Implants,"

(iv) F 1044-95 "Test Method for Shear Testing of Porous Metal Coatings,"

(v) F 1108-97 "Titanium-6 Aluminum-4 Vanadium Alloy Castings for Surgical Implants,"

(vi) F 1147-95 "Test Method for Tension Testing of Porous Metal Coatings,"

(vii) F 1378-97 "Specification for Shoulder Prosthesis," and

(viii) F 1537-94 "Specification for Wrought Cobalt-28 Chromium-6 Molybdenum Alloy for Surgical Implants."

38. Section 888.3660 is amended by revising paragraph (b) and by removing paragraph (c) to read as follows:

**§ 888.3660 Shoulder joint metal/polymer semi-constrained cemented prosthesis.**

\* \* \* \* \*

(b) *Classification.* Class II. The special controls for this device are:

(1) FDA's:

(i) "Use of International Standard ISO 10993 'Biological Evaluation of Medical Devices—Part I: Evaluation and Testing,'" "

(ii) "510(k) Sterility Review Guidance of 2/12/90 (K90-1)," "

(iii) "Guidance Document for Testing Orthopedic Implants with Modified Metallic Surfaces Apposing Bone or Bone Cement," "

(iv) "Guidance Document for the Preparation of Premarket Notification (510(k)) Application for Orthopedic Devices," and

(v) "Guidance Document for Testing Non-articulating, 'Mechanically Locked' Modular Implant Components," "

(2) International Organization for Standardization's (ISO):

(i) ISO 5832-3:1996 "Implants for Surgery—Metallic Materials—Part 3: Wrought Titanium 6-aluminum 4-vandium Alloy," "

(ii) ISO 5832-4:1996 "Implants for Surgery—Metallic Materials—Part 4: Cobalt-chromium-molybdenum casting alloy," "

(iii) ISO 5832-12:1996 "Implants for Surgery—Metallic Materials—Part 12: Wrought Cobalt-chromium-molybdenum alloy," "

(iv) ISO 5833:1992 "Implants for Surgery—Acrylic Resin Cements," "

(v) ISO 5834-2:1998 "Implants for Surgery—Ultra-high Molecular Weight Polyethylene—Part 2: Moulded Forms," "

(vi) ISO 6018:1987 "Orthopaedic Implants—General Requirements for Marking, Packaging, and Labeling," and

(vii) ISO 9001:1994 "Quality Systems—Model for Quality Assurance in Design/Development, Production, Installation, and Servicing," and

(3) American Society for Testing and Materials':

(i) F 75-92 "Specification for Cast Cobalt-28 Chromium-6 Molybdenum Alloy for Surgical Implant Material,"

(ii) F 648-98 "Specification for Ultra-High-Molecular-Weight Polyethylene Powder and Fabricated Form for Surgical Implants,"

(iii) F 799-96 "Specification for Cobalt-28 Chromium-6 Molybdenum Alloy Forgings for Surgical Implants,"

(iv) F 1044-95 "Test Method for Shear Testing of Porous Metal Coatings,"

(v) F 1108-97 "Specification for Titanium-6 Aluminum-4 Vanadium Alloy Castings for Surgical Implants,"

(vi) F 1147-95 "Test Method for Tension Testing of Porous Metal,"

(vii) F 1378-97 "Standard Specification for Shoulder Prosthesis," and

(viii) F 1537-94 "Specification for Wrought Cobalt-28 Chromium-6 Molybdenum Alloy for Surgical Implants."

Dated: March 2, 2000.

**Linda S. Kahan,**

*Deputy Director for Regulations Policy, Center for Devices and Radiological Health.*

[FR Doc. 00-7779 Filed 3-30-00; 8:45 am]

BILLING CODE 4160-01-F

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 1, 35 and 602**

[TD 8873]

RIN 1545-AW78

**New Technologies in Retirement Plans; Correction**

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations which were published in the **Federal Register**

on Tuesday, February 8, 2000 (65 FR 6001), relating to amendments to the regulations governing certain notices and consents required in connection with distributions from retirement plans.

**DATES:** This correction is effective February 8, 2000.

**FOR FURTHER INFORMATION CONTACT:** Catherine Livingston Fernandez at (202) 622-6030 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are subject to these corrections are under sections 402(f), 411(a)(11) and 3405(e)(10)(B) of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 8873) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations (TD 8873), which were the subject of FR Doc. 00-1897, is corrected as follows:

1. On page 6004, column 2, line 24 from the top of the column, the language "I.R.B.) provides that, pending" is corrected to read "I.R.B. 413) provides that, pending".

**§ 35.3405-1 [Corrected]**

2. On page 6008, column 1, § 35.3405-1 d-35, lines 4 and 5 of A, the language, "and the annual notice described in d-31) to a payee either on a written paper" is corrected to read "of § 35.3405-1T and the annual notice described in d-31 of § 35.3405-1T) to a payee either on a written paper".

3. On page 6008, column 2, § 35.3405-1 d-36 A., the first line of *Example 5*, the language, "*Example 5*. (I) Same facts as *Example 1*," is corrected to read "*Example 5*. (i) Same facts as *Example 1*,".

4. On page 6008, column 2, § 35.3405-1 d-36A., the first line of *Example 5* (ii), the language, "(ii) In this *Example 5*, Plan A does not" is corrected to read "(ii) In this *Example 5*, the plan administrator does not".

**§ 602.101 [Corrected]**

5. On page 6008, column 3, instructional Par. 7. and the table in § 602.101(b) are corrected to read as follows:

**Par. 7.** In § 602.101, paragraph (b) is amended by revising the entries for 1.402(f)-1 and 1.411(a)-11 in the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) * * *				
CFR part or section where identified and described			Current OMB control No.	
*	*	*	*	*
1.402(f)-1	.....		1545-1341	1545-1632
*	*	*	*	*
1.411(a)-11	.....		1545-1471	1545-1632
*	*	*	*	*

**Dale D. Goode,**  
*Federal Register Liaison, Assistant Chief Counsel (Corporate).*  
 [FR Doc. 00-5243 Filed 3-30-00; 8:45 am]  
**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 40, 41, 47, 48, 145, and 602**

[TD 8879]

RIN 1545-AV71; RIN 1545-AT18

**Kerosene Tax; Aviation Fuel Tax; Taxable Fuel Measurement and Reporting; Tax on Heavy Trucks and Trailers; Highway Vehicle Use Tax**

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

**ACTION:** Final regulations; conforming amendments to temporary regulations; and removal of temporary regulations.

**SUMMARY:** This document contains final regulations relating to the kerosene and aviation fuel excise taxes, the tax on the use of certain highway vehicles, and the tax on the first retail sale of certain tractors and truck, trailer, and semitrailer chassis and bodies (highway vehicles). The regulations relating to kerosene affect the tax liability of certain refiners, terminal operators, and persons that sell, buy, or use kerosene. The regulations relating to aviation fuel affect certain producers and retailers of aviation fuel. The regulations relating to the taxes on highway vehicles affect vehicle manufacturers, dealers, and owners.

**DATES: Effective Dates:** These regulations are effective March 31, 2000.

**Applicability Dates:** For dates of applicability of these regulations, see §§ 48.4052-1(c), 48.4081-1(f), 48.4081-2(f), 48.4081-3(j), 48.4082-2(c), 48.4082-4(d), 48.4082-5(h), 48.4082-6(f), 48.4082-7(f), 48.4101-1(l), 48.4101-2(b), 48.6427-8(f), 48.6427-9(g), 48.6427-10(h), and 48.6427-11(g).

**FOR FURTHER INFORMATION CONTACT:** Frank Boland (202) 622-3130 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Paperwork Reduction Act**

The collections of information in these final regulations have been reviewed in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget under control number 1545-1418.

The collections of information in these regulations are in §§ 48.4052-1, 48.4081-2, 48.4081-3, 48.4081-7, 48.4082-2, 48.4082-6, 48.4082-7, 48.4091-3, 48.4101-1, 48.4101-2, 48.6427-8, 48.6427-9, 48.6427-10, and 48.6427-11. This information is required to support exempt transactions, claims for credits and refunds, and to inform consumers of the type of fuel that is being purchased. The likely respondents are businesses and other for-profit organizations.

Comments on the collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, OP:FS:FP, Washington, DC 20224. Comments on the collections of information should be received by May 30, 2000. Comments are specifically requested concerning:

Whether the collections of information are necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the collections of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

Estimated total annual reporting and/or recordkeeping burden: 97,583 hours.

The estimated annual burden per respondent is 17 minutes.