

the provisions of § 514.80(b)(4) with respect to more than one approved NADA or ANADA for preparations containing the same new animal drug so that the same information is required to be reported for more than one application, the applicant may elect to submit as a part of the report for one such application (the primary application) all the information common to such applications in lieu of reporting separately and repetitively on each. If the applicant elects to do this, the applicant must do the following:

(1) State when a report applies to multiple applications and identify all related applications for which the report is submitted by NADA or ANADA number.

(2) Ensure that the primary application contains a list of the NADA or ANADA numbers of all related applications.

(3) Submit a completed Form FDA 2301 to the primary application and each related application with reference to the primary application by NADA/ANADA number and submission date for the complete report of the common information.

(4) All other information specific to a particular NADA/ANADA must be included in the report for that particular NADA/ANADA.

(d) *Reporting forms.* Applicant must report adverse drug experiences and product/manufacturing defects on Form FDA 1932, "Veterinary Adverse Drug Reaction, Lack of Effectiveness, Product Defect Report." Periodic drug experience reports and special drug experience reports must be accompanied by a completed Form FDA 2301 "Transmittal of Periodic Reports and Promotional Material for New Animal Drugs," in accordance with directions provided on the forms. Computer-generated equivalents of Form FDA 1932 or Form FDA 2301, approved by FDA prior to use, may be used. Form FDA 1932 and Form FDA 2301 may be obtained on the Internet at <http://www.cvm.fda.gov/cvm>, by telephoning the Division of Surveillance (HFV-210), or by submitting a written request to the following address: Food and Drug Administration, Center for Veterinary Medicine, Division of Surveillance (HFV-210), 7500 Standish Pl., Rockville, MD 20855-2764.

(e) *Records to be maintained.* The applicants and nonapplicants must maintain records and reports of all information required by this section for a period of 5 years after the date of submission.

(f) *Access to records and reports.* The applicant and nonapplicant must, upon request from any authorized FDA officer

or employee, at all reasonable times, permit such officer or employee to have access to copy and to verify all such required records and reports.

(g) *Mailing addresses.* Completed 15-day alert reports, periodic drug experience reports, and special drug experience reports must be submitted to the following address: Food and Drug Administration, Center for Veterinary Medicine, Document Control Unit (HFV-199), 7500 Standish Pl., Rockville, MD 20855-2764. Three-day alert reports must be submitted to the appropriate FDA district office or local FDA resident post. Addresses for district offices and resident posts may be obtained from the Internet at <http://www.fda.gov>.

(h) *Withdrawal of approval.* If FDA finds that the applicant has failed to establish the required records, or has failed to maintain those records, or failed to make the required reports, or has refused access to an authorized FDA officer or employee to copy or to verify such records or reports, FDA may withdraw approval of the application to which such records or reports relate. If FDA determines that withdrawal of the approval is necessary, the agency shall give the applicant notice and opportunity for hearing, as provided in § 514.200, on the question of whether to withdraw approval of the application.

(i) *Disclaimer.* Any report or information submitted under this section and any release of that report or information by FDA will be without prejudice and does not necessarily reflect a conclusion that the report or information constitutes an admission that the drug caused or contributed to an adverse event. A person need not admit, and may deny, that the report or information constitutes an admission that a drug caused or contributed to an adverse event.

Dated: January 21, 2002.

**Margaret M. Dotzel,**

*Associate Commissioner for Policy.*

[FR Doc. 02-2549 Filed 2-1-02; 8:45 am]

BILLING CODE 4160-01-S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 8971]

RIN 1545-BA49

#### New Markets Tax Credit; Correction

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains a correction to temporary regulations that was published in the **Federal Register** on December 26, 2001 (66 FR 66307). This document contains temporary regulations that provide guidance for taxpayers claiming the new markets tax credit under section 45D.

**DATES:** This correction is effective December 26, 2001.

**FOR FURTHER INFORMATION CONTACT:** Paul Handleman (202) 622-3040 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The temporary regulations that are the subject of this correction are under section 45D of the Internal Revenue Code.

##### Need for Correction

As published, the temporary regulations (TD 8971) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the temporary regulations (TD 8971), which is the subject of FR. Doc. 01-31528, is corrected as follows:

On page 66310, column 1, under the paragraph heading "Part 1—Income Taxes", following paragraph 1, please insert in the amendatory instruction "Par. 1a. The undesignated center heading immediately preceding § 1.30-1 is revised to read as follows: Credits Allowable Under Sections 30 through 45D".

**LaNita Van Dyke,**

*Acting Chief, Regulations Unit, Associate Chief Counsel, (Income Tax and Accounting).*

[FR Doc. 02-2621 Filed 2-1-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 8976]

RIN 1545-AX20

#### Dollar-Value LIFO Regulations; Inventory Price Index Computation Method; Correction

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

**ACTION:** Corrections to final regulations.

**SUMMARY:** This document contains corrections to final regulations (TD 8976) that were published in the **Federal Register** on Wednesday, January 9, 2002 (67 FR 1075) providing guidance on methods of valuing dollar-value LIFO pools under section 472.

**DATES:** This correction is effective January 9, 2002.

**FOR FURTHER INFORMATION CONTACT:** Leo F. Nolan II, (202) 622-4970 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of these corrections are under section 472 of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 8976) contain errors which may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the publication of final regulations (TD 8976), which are the subject of FR Doc. 02-184, is corrected as follows:

1. On page 1075, columns 2 and 3, in the preamble under the paragraph heading "*Paperwork Reduction Act*", the existing language is removed and the following language is added in its place.

The collections of information in this final rule have been reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget (OMB) under 44 U.S.C. 3507 and assigned control number 1545-1767.

The collections of information in this regulation are in § 1.472-8(e)(3)(iii)(B)(3) and (e)(3)(iv). To elect the IPIC method, a taxpayer must file Form 970, "Application to Use LIFO Inventory Method." This information is required to inform the Commissioner regarding the taxpayer's elections under the IPIC method. This information will be used to determine whether the taxpayer is properly accounting for its dollar-value pools under the IPIC method. The collections of information are required if the taxpayer wants to obtain the tax benefits of the LIFO method. The likely respondents are business or other for-profit institutions, and/or small businesses or 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, W:CAR:MP:FP:S, Washington, DC 20224. Comments on the collections of information should be received by March 20, 2002. 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.

The reporting burden contained in § 1.472-8(e)(3)(iii)(B)(3) and (e)(3)(iv) is reflected in the burden of Form 970.

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 assigned by the Office of Management and Budget.

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.

**§ 1.472-8 [Corrected]**

2. On page 1088, column 3, § 1.472-8(e)(3)(iii)(E)(i), *Example 1.*, line 21, the language "items in R's inventories fall within the 2-digit" is corrected to read "items in R's inventory fall within the 2-digit."

3. On page 1094, column 2, § 1.472-8(e)(3)(v)(B), lines 23 and 24, the language "year as required by paragraph (e)(3)(iv)(B)(1) of this section. Because a" is corrected to read "year. See paragraph (e)(3)(iv)(B)(1) of this section for an example of this computation. Because a."

**LaNita VanDyke,**

*Acting Chief, Regulations Unit, Associate Chief Counsel (Income Tax and Accounting).*

[FR Doc. 02-2626 Filed 2-1-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR Part 117**

[CGD08-02-002]

RIN 2115-AE47

**Drawbridge Operating Regulation; Mississippi River, Iowa and Illinois**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Temporary deviation.

**SUMMARY:** The Commander, Eighth Coast Guard District has authorized a temporary deviation from the regulation governing the Crescent Railroad Drawbridge, Mile 481.4, Upper Mississippi River at Rock Island, Illinois. This deviation allows the drawbridge to remain closed to navigation for 31 days from 12:01 a.m. on January 21, 2002, until 12:01 a.m. on February 21, 2002. The drawbridge shall open on signal if at least six (6) hours advance notice is given.

**DATES:** This temporary deviation is effective from 12:01 a.m., January 21, 2002, until 12:01 a.m., February 21, 2002.

**ADDRESSES:** Unless otherwise indicated, documents referred to in this notice are available for inspection or copying at room 2.107f in the Robert A. Young Federal Building at Eighth Coast Guard District, Bridge Branch, 1222 Spruce Street, St. Louis, MO 63103-2832. The Bridge Branch maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:** Roger K. Wiebusch, Bridge Administrator, at (314) 539-3900, extension 378.

**SUPPLEMENTARY INFORMATION:** On December 31, 2001 the Burlington Northern Santa Fe Railroad requested the bridge be maintained in the closed-to-navigation position to allow the bridge owner time for preventative maintenance in the winter when there is less impact on navigation instead of scheduling maintenance in the summer when river traffic increases. The drawbridge operation regulations require the drawbridge to open on signal.

The Crescent Railroad Drawbridge provides a vertical clearance of 25.7 feet above normal pool in the closed to navigation position. Navigation on the waterway consists primarily of commercial tows and recreational watercraft. This deviation has been coordinated with waterway users. No objections were received.

This deviation allows the bridge to remain closed to navigation from 12:01