

copolymers intended for use in contact with food.

FDA has evaluated the data in the petition and other relevant material. Based on this information, the agency concludes that the proposed use of the additive is safe, the additive will achieve its intended technical effect, and therefore, that the regulations in § 178.3295 should be amended as set forth below.

In accordance with § 171.1(h) (21 CFR 171.1(h)), the petition and the documents that FDA considered and relied upon in reaching its decision to approve the petition are available for inspection at the Center for Food Safety and Applied Nutrition by appointment with the information contact person listed above. As provided in § 171.1(h), the agency will delete from the documents any materials that are not available for public disclosure before making the documents available for inspection.

The agency has previously considered the environmental effects of this rule as announced in the notice of filing for FAP 9B4638 (64 FR 10304). No new information or comments have been received that would affect the agency's previous determination that there is no significant impact on the human

environment and that an environmental impact statement is not required.

This final rule contains no collection of information. Therefore, clearance by the Office of Management and Budget under the Paperwork Reduction Act of 1995 is not required.

Any person who will be adversely affected by this regulation may at any time on or before April 27, 2000, file with the Dockets Management Branch (address above) written objections thereto. Each objection shall be separately numbered, and each numbered objection shall specify with particularity the provisions of the regulation to which objection is made and the grounds for the objection. Each numbered objection on which a hearing is requested shall specifically so state. Failure to request a hearing for any particular objection shall constitute a waiver of the right to a hearing on that objection. Each numbered objection for which a hearing is requested shall include a detailed description and analysis of the specific factual information intended to be presented in support of the objection in the event that a hearing is held. Failure to include such a description and analysis for any particular objection shall constitute a waiver of the right to a hearing on the objection. Three copies of all documents

are to be submitted and are to be identified with the docket number found in brackets in the heading of this document. Any objections received in response to the regulation may be seen in the Dockets Management Branch between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects in 21 CFR Part 178

Food additives, Food packaging.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Director, Center for Food Safety and Applied Nutrition, 21 CFR part 178 is amended as follows:

PART 178—INDIRECT FOOD ADDITIVES: ADJUVANTS, PRODUCTION AIDS, AND SANITIZERS

1. The authority citation for 21 CFR part 178 continues to read as follows:

Authority: 21 U.S.C. 321, 342, 348, 379e.

2. Section 178.3295 is amended in the table by alphabetically adding a new entry under the headings "Substances" and "Limitations" to read as follows:

178.3295 Clarifying agents for polymers.

* * * * *

Substances	Limitations
Aluminum, hydroxybis[2,4,8,10-tetrakis(1,1-dimethylethyl)-6-hydroxy-12H-dibenzo[d,g][1,3,2]dioxaphosphocin 6-oxidato]-(CAS Reg. No. 151841-65-5).	For use only as a clarifying agent at levels not to exceed 0.25 percent by weight of polypropylene and polypropylene copolymers complying with § 177.1520(c) of this chapter, items 1.1, 3.1, or 3.2. The finished polymers contact food only of types I, II, IV-B, VI-B, VII-B, and VIII as identified in Table 1 of § 176.170(c) of this chapter, under conditions of use B through H described in Table 2 of § 176.170(c) of this chapter or foods only of types III, IV-A, V, VI-A, VI-C, VII-A, and IX as identified in Table 1 of § 176.170(c) of this chapter, under conditions of use C through G described in Table 2 of § 176.170(c) of this chapter.
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Dated: February 28, 2000.
L. Robert Lake,
Director of Regulations and Policy, Center for Food Safety and Applied Nutrition.
[FR Doc. 00-7539 Filed 3-27-00; 8:45 am]
BILLING CODE 4160-01-F

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1
[TD 8853]
RIN 1545-AV07
Recharacterizing Financing Arrangements Involving Fast-Pay Stock; 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 January 10, 2000 (65 FR 1310), that recharacterize, for tax purposes, financing arrangements involving fast-pay stock.
DATES: This correction is effective January 10, 2000.
FOR FURTHER INFORMATION CONTACT: Jonathan Zelnick, (202) 622-3920 (not a toll-free number).
SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 7701(l) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8853) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8853), which were the subject of FR Doc. 00-114, is corrected as follows:

§ 1.7701(l)-3 [Corrected]

1. On page 1316, in § 1.7701(l)-3(g)(2)(iii) *Example 1*, paragraph (ii)(C)(2), in the third column of the table, the heading "Amortizable premium" is corrected to read "Accrued discount".

Dale D. Goode,

Federal Register Liaison, Assistant Chief Counsel (Corporate).

[FR Doc. 00-5235 Filed 3-27-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 8849]

RIN 1545-AW57

Section 663(c); Separate Share Rules Applicable to Estates; 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, December 28, 1999 (64 FR 72540), relating to separate share rules applicable to estates under section 663(c) of the Internal Revenue Code.

DATES: This correction is effective December 28, 1999.

FOR FURTHER INFORMATION CONTACT: Laura Howell at (202) 622-3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations that are the subject of this correction are under 663(c) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8849) 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 8849), which were the subject of FR Doc. 99-32694, is corrected as follows:

1. On page 72542, in the preamble, 3rd column, under the heading "Effective Dates", line 4, the language "with respect to decedents who die after" is corrected to read "with respect to decedents who die on or after".

§ 1.663(c)-5 [Corrected]

2. On page 72544, column 3, § 1.663(c)-5 *Example 4(i)*, lines 6 and 7, the language, "the child in the amount needed to reduce the estate taxes to zero and a bequest of the" is corrected to read "the child of the largest amount that can pass free of Federal estate tax and a bequest of the".

§ 1.663(c)-6 [Corrected]

3. On page 72545, column 3, § 1.663(c)-6, line 5, the language "decedents who die after December 28," is corrected to read "decedents who die on or after December 28,".

Dale D. Goode,

Federal Register Liaison, Assistant Chief Counsel (Corporate).

[FR Doc. 00-5236 Filed 3-27-00; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 8859]

RIN 1545-AV44

Compliance Monitoring and Miscellaneous Issues Relating to the Low-Income Housing Credit; 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 Friday, January 14, 2000 (65 FR 2323), affecting owners of low-income housing projects who claim the credit and the Agencies who administer the credit.

DATES: This correction is effective January 1, 2001.

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

SUPPLEMENTARY INFORMATION:**Background**

The final regulations that are the subject of these corrections relate to owners of low-income housing projects who claim the credit and the Agencies who administer the credit.

Need for Correction

As published, the final regulations (TD 8859) contain errors that are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8859), which were the subject of FR Doc. 00-111, is corrected as follows:

§ 1.42-5 [Corrected]

1. On page 2327, column 2, § 1.42-5(c)(1)(xi), line 14, the language "1437s" is corrected to read "1437f".

§ 1.42-6 [Corrected]

2. On page 2328, column 1, Instructional Par. 3, paragraph 1, in line 4, the language "Report'" is corrected to read "Report,'" and in line 6, the language "Report'" is corrected to read "Report,'".

Dale D. Goode,

Federal Register Liaison, Assistant Chief Counsel (Corporate).

[FR Doc. 00-5239 Filed 3-27-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 8869]

RIN 1545-AU77

Subchapter S Subsidiaries; 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, January 25, 2000 (65 FR 3843), relating to the treatment of corporate subsidiaries of S corporations and interpret the rules added to the Internal Revenue Code by section 1308 of the Small Business Job Protection Act of 1996.

DATES: This correction is effective January 25, 2000.