

**DEPARTMENT OF HEALTH AND HUMAN SERVICES****Food and Drug Administration****21 CFR Part 4****[Docket No. FDA-2008-N-0424]****Compliance Policy for Combination Product Postmarketing Safety Reporting; Immediately in Effect Guidance for Industry; Availability****AGENCY:** Food and Drug Administration, HHS.**ACTION:** Notification of availability.

**SUMMARY:** The Food and Drug Administration (FDA or we) is announcing the availability of an update to the immediately in effect guidance for industry entitled “Compliance Policy for Combination Product Postmarketing Safety Reporting.” This guidance describes FDA’s compliance policy for combination product applicants and constituent part applicants and activities under FDA regulations that addresses combination product postmarketing safety reporting. FDA is updating this guidance by extending the period of time during which FDA does not intend to enforce certain combination product postmarketing safety reporting requirements.

**DATES:** The announcement of the updated guidance is published in the **Federal Register** on April 24, 2019.

**ADDRESSES:** You may submit either electronic or written comments on Agency guidances at any time as follows:

**Electronic Submissions**

Submit electronic comments in the following way:

- **Federal eRulemaking Portal:** <https://www.regulations.gov>. Follow the instructions for submitting comments. Comments submitted electronically, including attachments, to <https://www.regulations.gov> will be posted to the docket unchanged. Because your comment will be made public, you are solely responsible for ensuring that your comment does not include any confidential information that you or a third party may not wish to be posted, such as medical information, your or anyone else’s Social Security number, or confidential business information, such as a manufacturing process. Please note that if you include your name, contact information, or other information that identifies you in the body of your comments, that information will be posted on <https://www.regulations.gov>.

- If you want to submit a comment with confidential information that you

do not wish to be made available to the public, submit the comment as a written/paper submission and in the manner detailed (see “Written/Paper Submissions” and “Instructions”).

**Written/Paper Submissions**

Submit written/paper submissions as follows:

- **Mail/Hand Delivery/Courier (for written/paper submissions):** Dockets Management Staff (HFA-305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

- For written/paper comments submitted to the Dockets Management Staff, FDA will post your comment, as well as any attachments, except for information submitted, marked and identified, as confidential, if submitted as detailed in “Instructions.”

**Instructions:** All submissions received must include the Docket No. FDA-2008-N-0424 for “Compliance Policy for Combination Product Postmarketing Safety Reporting.” Received comments will be placed in the docket and, except for those submitted as “Confidential Submissions,” publicly viewable at <https://www.regulations.gov> or at the Dockets Management Staff between 9 a.m. and 4 p.m., Monday through Friday.

- **Confidential Submissions—**To submit a comment with confidential information that you do not wish to be made publicly available, submit your comments only as a written/paper submission. You should submit two copies total. One copy will include the information you claim to be confidential with a heading or cover note that states “THIS DOCUMENT CONTAINS CONFIDENTIAL INFORMATION.” The Agency will review this copy, including the claimed confidential information, in its consideration of comments. The second copy, which will have the claimed confidential information redacted/blacked out, will be available for public viewing and posted on <https://www.regulations.gov>. Submit both copies to the Dockets Management Staff. If you do not wish your name and contact information to be made publicly available, you can provide this information on the cover sheet and not in the body of your comments and you must identify this information as “confidential.” Any information marked as “confidential” will not be disclosed except in accordance with 21 CFR 10.20 and other applicable disclosure law. For more information about FDA’s posting of comments to public dockets, see 80 FR 56469, September 18, 2015, or access the information at: <https://www.gpo.gov/fdsys/pkg/FR-2015-09-18/pdf/2015-23389.pdf>.

**Docket:** For access to the docket to read background documents or the electronic and written/paper comments received, go to <https://www.regulations.gov> and insert the docket number, found in brackets in the heading of this document, into the “Search” box and follow the prompts and/or go to the Dockets Management Staff, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

You may submit comments on any guidance at any time (see 21 CFR 10.115(g)(5)).

Submit written requests for single copies of the guidance to the Office of Combination Products, Food and Drug Administration, 10903 New Hampshire Ave., Bldg. 32, Rm. 5129, Silver Spring, MD 20993. Send one self-addressed adhesive label to assist that office in processing your requests. See the **SUPPLEMENTARY INFORMATION** section for electronic access to the guidance document.

**FOR FURTHER INFORMATION CONTACT:**

Melissa Burns, Office of Combination Products, Food and Drug Administration, 10903 New Hampshire Ave., Silver Spring, MD 20993, 301-796-5616, [melissa.burns@fda.hhs.gov](mailto:melissa.burns@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:****I. Background**

FDA is announcing an update to the immediately in effect guidance for industry entitled “Compliance Policy for Combination Product Postmarketing Safety Reporting.” This guidance was originally issued on March 21, 2018 (83 FR 12259). This guidance describes FDA’s compliance policy for combination product applicants and constituent part applicants and activities under 21 CFR part 4, subpart B, which was published in the **Federal Register** of December 20, 2016 (81 FR 92603) and addresses postmarketing safety reporting for combination products. FDA is updating this guidance by extending the period of time during which FDA does not intend to enforce certain combination product postmarketing safety reporting requirements.

We are updating this guidance consistent with our good guidance practices (GPP) regulation (§ 10.115 (21 CFR 10.115)). We are implementing this updated guidance without prior public comment because we have determined that prior public participation is not feasible or appropriate (see section 701(h)(1)(C)(i) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 371(h)(1)(C)(i)) and § 10.115(g)(2)). We made this determination because FDA needs to communicate its compliance

policy in a timely manner given the compliance deadlines for certain provisions in 21 CFR part 4, subpart B, and the amount of time needed for firms to prepare for them. Although this guidance is immediately effective, it remains subject to comment in accordance with FDA's GGP regulation.

This guidance represents the current thinking of FDA on this topic. It does not establish any rights for any person and is not binding on FDA or the public. You can use an alternative approach if it satisfies the requirements of the applicable statutes and regulations. This guidance is not subject to Executive Order 12866.

## II. Paperwork Reduction Act of 1995

This guidance refers to previously approved collections of information found in FDA regulations. These collections of information are subject to review by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520). The collections of information in 21 CFR 314.80(c) and (e), as well as for 21 CFR 314.81(b) are approved under OMB control numbers 0910–0001, 0910–0230, and 0910–0291. The information collection provisions for 21 CFR 600.80 and 600.81 are approved under OMB control number 0910–0308. Those for 21 CFR 606.170 are approved under OMB control number 0910–0116. Those for 21 CFR 606.171 are approved under OMB control number 0910–0458. The information collection provisions for 21 CFR 803.50, 803.53, and 803.56 are approved under OMB control numbers 0910–0291 and 0910–0437. The information collection provisions for 21 CFR 806.10 and 806.20 are approved under OMB control number 0910–0359. The information collection provisions for 21 CFR 4.102, 4.103, and 4.105 are approved under OMB control number 0910–0834.

## III. Electronic Access

Persons with access to the internet may obtain the guidance at either <https://www.fda.gov/Drugs/GuidanceComplianceRegulatoryInformation/Guidances/default.htm> or <https://www.regulations.gov>.

Dated: April 18, 2019.

**Lowell J. Schiller,**

*Principal Associate Commissioner for Policy.*

[FR Doc. 2019–08284 Filed 4–23–19; 8:45 am]

**BILLING CODE 4164–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9851]

RIN 1545–BN55

#### Guidance Under Section 851 Relating to Investments in Stock and Securities; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to final regulations (TD 9851) that were published in the *Federal Register* on Tuesday, March 19, 2019. The final regulations provide guidance relating to the income test used to determine whether a corporation may qualify as a regulated investment company (RIC) for Federal income tax purposes.

**DATES:** This correction is effective on April 24, 2019 and is applicable to taxable years that begin after June 17, 2019.

**FOR FURTHER INFORMATION CONTACT:** Matthew Howard at (202) 317–7053 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9851) published on March 19, 2019 (84 FR 9959) that are the subject of this correction are issued under section 851 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9851) contain errors that need to be corrected.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### Correction of Publication

Accordingly, 26 CFR part 1 is amended by making the following correcting amendments:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.851–2 is amended by revising paragraph (b)(1)(i)(F) and the first sentence of paragraph (b)(2)(iii) to read as follows:

##### § 1.851–2 Limitations.

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \*

(i) \* \* \*

(F) Other income (including but not limited to gains from options, futures, or forward contracts) derived with respect to the corporation's business of investing in such stock, securities, or currencies.

\* \* \* \* \*

(2) \* \* \*

(iii) If an amount is included in gross income of the corporation referred to in paragraph (b)(1) of this section under section 951(a)(1) or 1293(a) and is derived with respect to that corporation's business of investing in stock, securities, or currencies, then the amount is other income described in section 851(b)(2)(A) and paragraph (b)(1)(i)(F) of this section. \* \* \*

\* \* \* \* \*

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2019–08285 Filed 4–23–19; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF DEFENSE

### Department of the Navy

#### 32 CFR Part 726

[Docket ID: USN–2019–HQ–0004]

RIN 0703–AB16

#### Payments of Amounts Due Mentally Incompetent Members of the Naval Service

**AGENCY:** Department of the Navy, Department of Defense.

**ACTION:** Final rule.

**SUMMARY:** This final rule removes the Department of the Navy (DON) regulation concerning Payments of Amounts Due Mentally Incompetent Members of the Naval Service. Removal is appropriate because the regulation does not affect how the public engages the DON regarding these payments and does not place obligations on the public. The Department of Defense, the Secretary of the Navy, and the Bureau of Medicine and Surgery (BUMED) issue internal instructions that establish requirements for competency boards, the process for determining mental incompetence, and the process and requirements for making payments within the parameters established by many controlling statutes. These internal instructions do not require publication in the Code of Federal Regulations.