

The agency is amending 21 CFR part 558 to reflect the change of sponsor.

List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: (21 U.S.C. 360b, 371).

§ 558.195 [Amended]

2. Section 558.195 *Decoquinat* is amended in paragraph (a) by removing "011526" and adding in its place "046573" and in the table in paragraph (d), under the "sponsor column" by removing "011526" wherever it appears and adding in its place "046573".

§ 558.530 [Amended]

3. Section 558.530 *Roxarsone* is amended in paragraph (a) by removing "011526" and adding in its place "046573".

Dated: December 18, 1997.

Robert C. Livingston,

Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.
[FR Doc. 97-33920 Filed 12-29-97; 8:45 am]

BILLING CODE 4160-01-F

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 558

New Animal Drugs for Use in Animal Feeds; Chlortetracycline, Sulfathiazole, Penicillin

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule.

SUMMARY: The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of an abbreviated new animal drug application (ANADA) filed by Hoffmann-La Roche, Inc. The ANADA provides for use of a fixed combination Type A medicated article containing chlortetracycline, sulfathiazole, and penicillin to make a Type C medicated swine feed.

EFFECTIVE DATE: December 30, 1997.

FOR FURTHER INFORMATION CONTACT:

Lonnie W. Luther, Center for Veterinary Medicine (HFV-102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0209.

SUPPLEMENTARY INFORMATION: Hoffmann-La Roche, Inc., 340 Kingsland St., Nutley, NJ 07110-1199, filed ANADA 200-140 that provides for using a fixed combination Type A medicated article containing chlortetracycline calcium complex equivalent to 20 grams per pound (g/lb) chlortetracycline hydrochloride, 4.4 percent sulfathiazole (20 g/lb), and penicillin procaine equivalent to 10 g/lb penicillin to make a Type C medicated swine feed. The Type C swine medicated feed contains 100 g/ton (t) chlortetracycline, 100 g/t sulfathiazole, and 50 g/t penicillin, for making prestarter, starter, grower, and finisher Type C medicated feeds.

Hoffmann-La Roche's ANADA 200-140 is approved as a generic copy of Boehringer Ingelheim's NADA 39-077. The ANADA is approved as of December 30, 1997, and the regulations are amended in 21 CFR 558.155(a)(1) to reflect the approval. The basis for approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 514.11(e)(2)(ii), a summary of human food safety data and information submitted to support this approval may be seen in the Dockets Management Branch (HFA-305), Food and Drug Administration, 12420 Parklawn Dr., rm. 1-23, Rockville, MD 20857, between 9 a.m. and 4 p.m., Monday through Friday.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

List of Subjects in 21 CFR Part 558

Animal drugs, Animal feeds.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 558 is amended as follows:

PART 558—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

1. The authority citation for 21 CFR part 558 continues to read as follows:

Authority: 21 U.S.C. 360b, 371.

§ 558.155 [Amended]

2. Section 558.155 *Chlortetracycline, sulfathiazole, penicillin* is amended in paragraph (a)(1) by removing "000010" and adding in its place "000004 and 000010".

Dated: December 19, 1997.

Stephen F. Sundlof,

Director, Center for Veterinary Medicine.

[FR Doc. 97-33919 Filed 12-30-97; 8:45 am]

BILLING CODE 4160-01-F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8745]

RIN 1545-AR63

Definition of Structure

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to deductions available upon demolition of a building. These final regulations reflect changes to the law made by the Tax Reform Act of 1984 and affect owners and lessees of real property who demolish buildings.

DATES: The regulations are effective December 30, 1997.

FOR FURTHER INFORMATION CONTACT: Bernard P. Harvey, (202) 622-3110 (not a toll-free number). For dates of applicability of these regulations, see § 1.280B-1(c).

SUPPLEMENTARY INFORMATION:

Background

This document contains final regulations under section 280B of the Internal Revenue Code. Section 280B was added by the Tax Reform Act of 1976, Public Law 94-455, 2124(b), 90 Stat. 1520, 1918 (Oct. 4, 1976), and significant amendments were made to the provision by the Economic Recovery Tax Act of 1981, Public Law 97-34, 212 (d)(2)(C) and (e)(2), 95 Stat. 172, 239 (Aug. 13, 1981) (1981 Act) and the Tax Reform Act of 1984, Public Law 98-369, 1063, 98 Stat. 494, 1047 (July 18, 1984) (1984 Act). Transition rules were provided in the Tax Reform Act of 1986, Public Law 99-514, 1878(h), 100 Stat. 2085, 2904 (Oct. 22, 1986) (1986 Act). As originally enacted, section 280B required any costs or losses incurred on account of the demolition of any certified historic structure (a building or structure meeting certain requirements) to be capitalized into the land upon

which the demolished structure was located. The 1981 Act modified the definition of certified historic structure for purposes of section 280B from a building or structure meeting certain requirements to a building (or its structural components) meeting certain requirements. The 1984 Act substituted "any structure" for "certified historic structure."

A notice of proposed rulemaking was published in the **Federal Register** (61 FR 31473) on June 20, 1996. The one written comment received supports the position announced in the notice of proposed rulemaking.

These final regulations define what "structure" means for purposes of section 280B.

Explanation of Provisions

These final regulations define the term "structure" for purposes of section 280B as a building and its structural components as those terms are defined in § 1.48-1(e) of the Income Tax Regulations. Thus, under section 280B, a structure will include only a building and its structural components and not other inherently permanent structures such as oil and gas storage tanks, blast furnaces, and coke ovens.

The final regulations rely on the legislative history underlying the 1984 and 1986 Acts, which refer repeatedly to buildings rather than to structures generally. In addition, the legislative history of the 1984 Act discusses the difficulty of applying the intent test of § 1.165-3 of the regulations, which applies to the demolition of buildings, and indicates that the newly added language is meant to eliminate this difficulty.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and, because these regulations do not impose on small entities a collection of information requirement, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information: The principal author of these regulations is Bernard P. Harvey, Office of Assistant Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

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 1.280B-1 is added to read as follows:

§ 1.280B-1 Demolition of structures.

(a) *In general.* Section 280B provides that, in the case of the demolition of any structure, no deduction otherwise allowable under chapter 1 of subtitle A shall be allowed to the owner or lessee of such structure for any amount expended for the demolition or any loss sustained on account of the demolition, and that the expenditure or loss shall be treated as properly chargeable to the capital account with respect to the land on which the demolished structure was located.

(b) *Definition of structure.* For purposes of section 280B, the term *structure* means a building, as defined in § 1.48-1(e)(1), including the structural components of that building, as defined in § 1.48-1(e)(2).

(c) *Effective date.* This section is effective for demolitions commencing on or after December 30, 1997.

Dated: December 8, 1997.

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

Approved:

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 97-33646 Filed 12-29-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8747]

RIN 1545-AU30

Empowerment Zone Employment Credit

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the period employers may use in computing the empowerment zone employment credit under section 1396 of the Internal Revenue Code. The regulations reflect and implement certain changes made by the Omnibus Budget Reconciliation Act of 1993 (OBRA '93). They affect employers of employees who live and work in an empowerment zone designated under the statute. The regulations provide employers with the guidance necessary to claim the credit.

DATES: These regulations are effective December 30, 1997. For dates of applicability, see § 1.1396-1(c) of these regulations.

FOR FURTHER INFORMATION CONTACT: Robert G. Wheeler, (202) 622-6060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On December 16, 1996, a notice of proposed rulemaking [REG-209834-96] containing proposed regulations relating to the period employers may use in computing the empowerment zone employment credit under section 1396 of the Internal Revenue Code was published in the **Federal Register** (61 FR 66000).

No written comments responding to this notice were received. No one requested an opportunity to speak at a public hearing. Therefore, no public hearing was held. The regulations proposed by REG-209834-96 are adopted with minor clarifications by this Treasury decision.

Explanation of Provisions

This document contains amendments to the Income Tax Regulations (26 CFR part 1) relating to the empowerment zone employment credit under section 1396. Section 1396 was added to the Internal Revenue Code by the Omnibus Budget Reconciliation Act of 1993 (OBRA '93). Section 1397D of the Code authorizes the Secretary of the Treasury to prescribe regulations that may be