

tartrate injectable solution for the relief of pain in horses.

**DATES:** This rule is effective April 29, 2003.

**FOR FURTHER INFORMATION CONTACT:**

Lonnie W. Luther, Center for Veterinary Medicine (HFV-104), Food and Drug Administration, 7519 Standish Pl., Rockville, MD 20855, 301-827-8549, e-mail: [lluther@cvm.fda.gov](mailto:lluther@cvm.fda.gov).

**SUPPLEMENTARY INFORMATION:** Phoenix Scientific, Inc., 3915 South 48th Street Ter., St. Joseph, MO 64503, filed ANADA 200-322 that provides for the use of Butorphanol Tartrate Injection for the relief of pain associated with colic and postpartum pain in adult and yearling horses. Phoenix Scientific's Butorphanol Tartrate Injection is approved as a generic copy of Fort Dodge Animal Health's TORBUGESIC approved under NADA 135-780. The ANADA is approved as of January 22, 2003, and the regulations are amended in 21 CFR 522.246 to reflect the approval. The basis of approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part 20 and 21 CFR 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Dockets Management Branch (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, 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.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

**List of Subjects in 21 CFR Part 522**

Animal drugs.

■ 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 522 is amended as follows:

**PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS**

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

**Authority:** 21 U.S.C. 360b.

**§ 522.246 [Amended]**

■ 2. Section 522.246 *Butorphanol tartrate injection* is amended in paragraph (b)(1) by removing "No. 057926" and by adding in its place "Nos. 057926 and 059130".

Dated: April 1, 2003.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 31 and 301**

**[TD 9055]**

**RIN 1545-BA18**

**Receipt of Multiple Notices With Respect to Incorrect Taxpayer Identification Numbers**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to backup withholding. These regulations clarify the method of determining whether the payor has received two notices that a payee's taxpayer identification number (TIN) is incorrect. If a payor receives two or more such notices with respect to the same account during a three-year period, the payor must begin backup withholding unless the payee provides verification of its correct TIN pursuant to the regulations. This document also contains regulations which clarify when an information return filer must solicit a payee's TIN following the receipt of a penalty notice.

**DATES:** These regulations are effective January 1, 2004.

**FOR FURTHER INFORMATION CONTACT:** Nancy L. Rose at (202) 622-4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to the Employment Tax Regulations (26 CFR part 31) under section 3406 of the Internal Revenue Code (Code), and to the Procedure and Administration

Regulations (26 CFR part 301) under section 6724 of the Code. These regulations finalize proposed amendments to existing §§ 31.3406(d)-5(d)(2)(ii) and (g)(4), and 301.6724-1(f)(2), (f)(3), (f)(5) and (k). These regulations also revise existing § 301.6724(f)(1) and (g)(1) to remove obsolete cross-references. A notice of proposed rulemaking (REG-116644-01) was published in the **Federal Register** (67 FR 44579) on July 3, 2002. The IRS received written comments responding to the notice of proposed rulemaking, but no commentators requested the opportunity to present oral comments at a public hearing. A notice cancelling the public hearing scheduled for October 22, 2002, was published on October 17, 2002 (67 FR 64067).

**Explanation of Provisions and Summary of Comments**

*Section 3406*

Section 3406 imposes a requirement to backup withhold on any reportable payment if the Secretary notifies the payor that the TIN furnished by the payee is incorrect. After receiving a notice of incorrect TIN, the payor must backup withhold on reportable payments until the payee furnishes another TIN. However, if the payor receives two notices with respect to the same account within a three-year period, the payor must backup withhold on reportable payments until the payor receives a verification of the payee's TIN from the Social Security Administration or the IRS.

The regulations under section 3406 set forth detailed procedures for payors to follow after receipt of a notice of incorrect TIN from the IRS. When the first such notice is received by the payor, the payor must send a notice (commonly referred to as a "B" notice) to the payee stating that the payee will be subject to backup withholding if the payee does not furnish a certified TIN. If a second notice of incorrect TIN is received by a payor with respect to the payee's account within a three-year period, the payor must send a second "B" notice to the payee stating that the payee will be subject to backup withholding unless the payor receives verification of the payee's TIN from the Social Security Administration or IRS.

If the payor receives two or more notices of incorrect TIN with respect to a payee's account within the same calendar year, the regulations provide that the multiple notices may be treated as one notice for purposes of sending out a first "B" notice, and must be treated as one notice for purposes of sending out a second B notice. However,