

(2) The practitioner reasonably believes that the conditions specified in paragraphs (b) and (c) of this section have been met.

(3) The practitioner reasonably believes that prescribing or dispensing narcotic (opioid) drugs under this section before the sooner of:

(i) Receipt of an identification number from the Administrator, or

(ii) Expiration of the 45-day period would facilitate the treatment of an individual patient.

(4) The practitioner has notified both the Secretary of Health and Human Services and the Administrator of his or her intent to begin prescribing or dispensing the narcotic (opioid) drugs before expiration of the 45-day period.

(5) The Secretary has not issued an order indicating that the registrant is not qualified under paragraph (d) of this section.

(6) The practitioner has the appropriate registration under § 1301.13 of this chapter. If HHS refuses to certify a practitioner or withdraws such certification once it is issued, then DEA will not issue the practitioner an identification number, or will withdraw the identification number if one has been issued.

(f) If a practitioner dispenses or prescribes Schedule III, IV, or V narcotic (opioid) drugs approved by FDA specifically for maintenance or detoxification treatment in violation of any of the conditions specified in § 1301.27(b) or (c), the Administrator may revoke the practitioner's registration in accordance with § 1301.36.

PART 1306—PRESCRIPTIONS— [AMENDED]

3. The authority citation for Part 1306 continues to read as follows:

Authority: 21 U.S.C. 821, 829, 871(b), unless otherwise noted.

4. Section 1306.04 is amended by revising paragraph (c) to read as follows:

§ 1306.04 Purpose of issue of prescription.

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(c) A prescription may not be issued for "detoxification treatment" or "maintenance treatment," unless the prescription is for a Schedule III, IV, or V narcotic (opioid) drug approved by FDA specifically for use in maintenance or detoxification treatment and the practitioner is in compliance with requirements in § 1301.27 of this chapter.

5. Section 1306.05 is amended by revising paragraph (a) to read as follows:

§ 1306.05 Manner of issuance of prescriptions.

(a) All prescriptions for controlled substances shall be dated as of, and signed on, the day when issued and shall bear the full name and address of the patient, the drug name, strength, dosage form, quantity prescribed, directions for use and the name, address and registration number of the practitioner. In addition, a prescription for a Schedule III, IV, or V narcotic (opioid) drug approved by FDA specifically for "detoxification treatment" or "maintenance treatment" must include the identification number issued by the Administration under § 1301.27(d) of this chapter or a written notice stating that the practitioner is acting under the good faith exception of § 1301.27(e). A practitioner may sign a prescription in the same manner as he would sign a check or legal document (e.g., J.H. Smith or John H. Smith). Where an oral order is not permitted, prescriptions shall be written with ink or indelible pencil or typewriter and shall be manually signed by the practitioner. The prescriptions may be prepared by the secretary or agent for the signature of a practitioner, but the prescribing practitioner is responsible in case the prescription does not conform in all essential respects to the law and regulations. A corresponding liability rests upon the pharmacist who fills a prescription not prepared in the form prescribed by these regulations.

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6. Section 1306.07 is amended by revising the section heading and paragraph (a) and adding paragraph (d) to read as follows:

§ 1306.07 Administering or dispensing of narcotic (opioid) drugs.

(a) A practitioner may administer or dispense directly (but not prescribe) a narcotic (opioid) drug listed in Schedule II if the practitioner meets both of the following conditions:

(1) The practitioner is separately registered with DEA as a narcotic treatment program.

(2) The practitioner is a qualifying physician under § 1301.27 of this chapter and in compliance with DEA regulations regarding security, and records.

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(d) A practitioner may administer or dispense (including prescribe) any Schedule III, IV or V narcotic (opioid) drug specifically approved by the Food and Drug Administration for use in maintenance or detoxification treatment to a narcotic (opioid) dependent person if the practitioner complies with the

requirements of § 1301.27 of this chapter.

Dated: June 17, 2003.

Laura M. Nagel,

Deputy Assistant Administrator, Office of Diversion Control.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-106736-00]

RIN 1545-AX93

Assumption of Partner Liabilities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of proposed rulemaking by cross-reference to temporary regulations; and notice of public hearing.

SUMMARY: This document contains proposed regulations relating to the definition of liabilities under section 752 of the Internal Revenue Code. These regulations provide rules regarding a partnership's assumption of certain fixed and contingent obligations in exchange for a partnership interest and provide conforming changes to certain regulations. These regulations also provide rules under section 358(h) for assumptions of liabilities by corporations from partners and partnerships. In addition, this document provides notice that the IRS and Treasury intend to issue supplemental guidance that may apply certain of the rules outlined in these proposed regulations to transactions involving corporations. This document also provides notice of public hearing on the proposed regulations.

DATES: Written or electronic comments and requests to speak at the public hearing scheduled for Tuesday, October 14, 2003, must be received by September 22, 2003.

ADDRESSES: Send submissions to: CC:PA:RU (REG-106736-00), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:RU (REG-106736-00), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically, via the IRS Internet site at: www.irs.gov/regs. The public hearing will be held in the auditorium, Internal