#### PART 510-NEW ANIMAL DRUGS

1. The authority citation for 21 CFR part 510 continues to read as follows:

Authority: 21 U.S.C. 321, 331, 351, 352, 353, 360b, 371, 379e.

2. Section 510.600 is amended in the table in paragraph (c)(1) by alphabetically adding an entry for "RMS Laboratories, Inc." and in the table in paragraph (c)(2) by numerically adding an entry for "067292" to read as follows:

#### § 510.600 Names, addresses, and drug labeler codes of sponsors of approved applications. \*

\*

(c) \* \* \*

(1) \* \* \*

Firm name and address					Drug labeler code	
	*	*	*	*	*	
RMS Laboratories, Inc., 067292 1903 East First St., Vidalia, GA 30474.						
Vidana	*	*	*	*	*	
(2) * *	*					
Drug labeler code Firm name and address						address
	*	*	*	*	*	
067292 RMS Laboratories, Inc., 1903 East First St., Vidalia, GA 30474						

## PART 524—OPHTHALMIC AND TOPICAL DOSAGE FORM NEW ANIMAL DRUGS

3. The authority citation for 21 CFR part 524 continues to read as follows:

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

4. Section 524.2482 is added to read as follows:

#### § 524.2482 Triamcinolone spray.

(a) Specifications. Each milliliter of solution contains 0.15 milligrams triamcinolone acetonide.

(b) Sponsor. See No. 067292 in §510.600(c) of this chapter.

(c) Conditions of use in dogs—(1) Amount. Apply sufficient pump sprays to uniformly and thoroughly wet the affected areas while avoiding run off of excess product. Administer twice daily for 7 days, then once daily for 7 days, then every other day for an additional 14 days (28 days total).

(2) Indications for use. For the control of pruritus associated with allergic dermatitis.

(3) Limitations. Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Dated: January 10, 2003. Stephen F. Sundlof, Director, Center for Veterinary Medicine. [FR Doc. 03-2211 Filed 1-30-03; 8:45 am] BILLING CODE 4160-01-S

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

# Food and Drug Administration

21 CFR Part 520

## Oral Dosage Form New Animal Drugs; Levamisole Powder

**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 Phoenix Scientific, Inc. The ANADA provides for use of levamisole hydrochloride soluble powder in the drinking water of swine for the treatment of various internal parasites. DATES: This rule is effective January 31, 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, email: lluther@cvm.fda.gov.

**SUPPLEMENTARY INFORMATION:** Phoenix Scientific, Inc., 3915 South 48th Street Terrace, St. Joseph, MO 64503, filed ANADA 200–313 for Levamisole Hydrochloride Soluble Pig Wormer used to make medicated drinking water for the treatment of various internal parasites. Phoenix Scientific, Inc.'s Levamisole Hydrochloride Soluble Pig Wormer is approved as a generic copy of Schering-Plough Animal Health's TRAMISOL (levamisole hydrochloride) Soluble Pig Wormer, approved under NADA 112-049. The ANADA is approved as of October 25, 2002, and the regulations are amended in 21 CFR 520.1242a 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 520

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 520 is amended as follows:

## PART 520—ORAL DOSAGE FORM **NEW ANIMAL DRUGS**

1. The authority citation for 21 CFR part 520 continues to read as follows:

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

2. Section 520.1242a is amended by adding paragraph (b)(4) to read as follows:

#### §520.1242a Levamisole hydrochloride drench and drinking water. \*

\* \* (b) \* \* \*

(4) See No. 059130 for use of 18.15gram packages as in paragraph (d)(3) of

this section.

Dated: January 6, 2003.

#### Stephen F. Sundlof,

Director, Center for Veterinary Medicine. [FR Doc. 03-2212 Filed 1-30-03; 8:45 am] BILLING CODE 4160-01-S

#### DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9039]

**RIN 1545-BA33** 

## Guidance Regarding the Definition of Foreign Personal Holding Company Income

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations that provide that gain or loss arising from certain commodities