

practices regulation (21 CFR 10.115). The draft guidance, when finalized, will represent the current thinking of FDA on PMTAs for ENDS. 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.

### III. Paperwork Reduction Act of 1995

This draft guidance refers to collections of information described in FDA's Deeming rule, which this draft guidance is intended to interpret. The collections of information in the Deeming rule are subject to review by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3501–3520). As required by the PRA, FDA has published an analysis of the information collection provisions elsewhere in this issue of the **Federal Register** and has submitted them for OMB approval.

### IV. Electronic Access

Persons with access to the Internet may obtain an electronic version of the draft guidance at either <http://www.regulations.gov> or <http://www.fda.gov/TobaccoProducts/Labeling/RuleRegulationsGuidance/default.htm>.

Dated: May 3, 2016.

**Leslie Kux,**

*Associate Commissioner for Policy.*

[FR Doc. 2016–10687 Filed 5–5–16; 8:45 am]

**BILLING CODE 4164–01–P**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 1150

[Docket No. FDA–2014–D–0917]

#### Requirements for the Submission of Data Needed To Calculate User Fees for Domestic Manufacturers and Importers of Tobacco Products; Small Entity Compliance Guide; Availability

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Notification of availability.

**SUMMARY:** The Food and Drug Administration (FDA) is announcing the availability of a revised guidance for industry entitled “Requirements for the Submission of Data Needed to Calculate User Fees for Domestic Manufacturers and Importers of Tobacco Products; Small Entity Compliance Guide” for the final user fees rule published July 10, 2014, and for the new user fees

regulation. This revised guidance, a small entity compliance guide (SECG), replaces the SECG of the same name published on July 16, 2014. The revised SECG is intended to set forth in plain language the requirements of the user fee regulations and to help small businesses understand and comply with the regulations.

**DATES:** Submit either electronic or written comments on Agency guidances at any time.

**ADDRESSES:** You may submit comments as follows:

#### *Electronic Submissions*

Submit electronic comments in the following way:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments. Comments submitted electronically, including attachments, to <http://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 <http://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):* Division of Dockets Management (HFA–305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

- For written/paper comments submitted to the Division of Dockets Management, 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–2014–D–0917 for “Small Entity Compliance Guide: Requirements for the Submission of Data Needed To

Calculate User Fees for Domestic Manufacturers and Importers of Tobacco Products.” Received comments will be placed in the docket and, except for those submitted as “Confidential Submissions,” publicly viewable at <http://www.regulations.gov> or at the Division of Dockets Management 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 <http://www.regulations.gov>. Submit both copies to the Division of Dockets Management. 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: <http://www.fda.gov/regulatoryinformation/dockets/default.htm>.

*Docket:* For access to the docket to read background documents or the electronic and written/paper comments received, go to <http://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 Division of Dockets Management, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

Submit written requests for single copies of this guidance to the Center for Tobacco Products, Food and Drug Administration, Document Control Center, Bldg. 71, Rm. G335, 10903 New Hampshire Ave., Silver Spring, MD 20993–0002. Send one self-addressed adhesive label to assist that office in processing your request or include a fax number to which the guidance document may be sent. See the

**SUPPLEMENTARY INFORMATION** section for information on electronic access to the guidance.

**FOR FURTHER INFORMATION CONTACT:** Paul Hart, Center for Tobacco Products, Food and Drug Administration, Bldg. 71, Rm. C335, 10903 New Hampshire Ave., Silver Spring, MD 20993, 1-877-287-1373, email: [AskCTP@fda.hhs.gov](mailto:AskCTP@fda.hhs.gov).

**SUPPLEMENTARY INFORMATION:**

**I. Background**

FDA is announcing the availability of a revised guidance for industry entitled "Requirements for the Submission of Data Needed to Calculate User Fees for Domestic Manufacturers and Importers of Tobacco Products; Small Entity Compliance Guide" for the final user fee rules published July 10, 2014 (79 FR 39302). Also, published elsewhere in this edition of the **Federal Register**, FDA issued a final rule to amend 21 CFR part 1150 (part 1150) to require domestic manufacturers and importers of cigars and pipe tobacco to submit to FDA information needed to calculate the amount of user fees assessed under the Federal Food, Drug, and Cosmetic Act (FD&C Act). FDA issued this user fee final rule together with the final rule, "Deeming Tobacco Products To Be Subject to the Federal Food, Drug, and Cosmetic Act, as Amended by the Family Smoking Prevention and Tobacco Control Act; Restrictions on the Sale and Distribution of Tobacco Products and Required Warning Statements for Tobacco Products" (Deeming rule), which deems all products that meet the statutory definition of "tobacco product," except accessories of the newly deemed tobacco products, to be subject to the FD&C Act. The Deeming rule, among other things, subjects domestic manufacturers and importers of cigars and pipe tobacco to the FD&C Act's user fee requirements. Consistent with the Deeming rule and the requirements of the FD&C Act, this user fee final rule requires the submission of the information needed to calculate user fee assessments for each manufacturer and importer of cigars and pipe tobacco to FDA. In compliance with section 212 of the Small Business Regulatory Enforcement Fairness Act (Pub. L. 104-121), FDA is making available this revised SECG stating in plain language the legal requirements of the user fee final regulations set forth in part 1150.

**II. Significance of Guidance**

FDA is issuing this revised SECG as a level 2 guidance, consistent with FDA's good guidance practices regulation (21 CFR 10.115). The

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 unless specific regulatory or statutory requirements are cited. You can use an alternative approach if it satisfies the requirements of the applicable statutes and regulations.

**III. Electronic Access**

Persons with access to the Internet may obtain an electronic version of the guidance at either <http://www.regulations.gov> or <http://www.fda.gov/TobaccoProducts/Labeling/RulesRegulationsGuidance/default.htm>.

Dated: May 3, 2016.

**Leslie Kux,**

*Associate Commissioner for Policy.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 1 and 301**

[REG-127199-15]

**RIN 1545-BM94**

**Treatment of Certain Domestic Entities Disregarded as Separate From Their Owners as Corporations for Purposes of Section 6038A**

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations that would treat a domestic disregarded entity wholly owned by a foreign person as a domestic corporation separate from its owner for the limited purposes of the reporting, record maintenance and associated compliance requirements that apply to 25 percent foreign-owned domestic corporations under section 6038A of the Internal Revenue Code. These changes are intended to provide the IRS with improved access to information that it needs to satisfy its obligations under U.S. tax treaties, tax information exchange agreements and similar international agreements, as well as to strengthen the enforcement of U.S. tax laws.

**DATES:** Written or electronic comments and requests for a public hearing must be received by August 8, 2016.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-127199-15), Room 5203, Internal Revenue Service, P.O. Box 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:LPD:PR (REG-127199-15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC., or sent electronically, via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-127199-15).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Ronald M. Gootzeit, (202) 317-6937; concerning submissions of comments and/or requests for a hearing, Regina Johnson, (202) 317-6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking has been previously reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1191. The estimated average annual recordkeeping burden per recordkeeper is 10 hours. The estimated reporting burden is being reported under Form 5472 (OMB # 1545-0123).

The collection of information in this proposed regulation is in sections 1.6038A-1 through 1.6038A-3 and 1.6038A-5. This information is required in order to provide the IRS with improved access to information that it needs to satisfy its obligations under U.S. tax treaties, tax information exchange agreements, and similar international agreements, as well as to strengthen the enforcement of U.S. tax laws. The likely respondents are foreign-owned domestic entities that are disregarded as separate from their owners.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Background**

Sections 301.7701-1 through 301.7701-3 ("the entity classification regulations") classify a business entity with two or more members as either a