DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 573

[Docket No. FDA–2016–F–3880]

Novus International, Inc.; Filing of Food Additive Petition (Animal Use); Reopening of the Comment Period

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice of petition; reopening of the comment period.

SUMMARY: The Food and Drug Administration (FDA) is reopening the comment period for the notice of petition, published in the Federal Register of November 8, 2016 (81 FR 78528), proposing that the food additive regulations be amended to provide for the safe use of poly (2-vinylpyridine-co-styrene) as a nutrient protectant for methionine hydroxy analog in animal food for beef cattle, dairy cattle, and replacement dairy heifers. Additionally, the petition proposes that the food additive regulations be amended to provide for the safe use of ethyl cellulose as a binder for methionine hydroxy analog to be incorporated into animal food. FDA is reopening the comment period to allow additional time for comments on environmental impacts.

DATES: Submit either electronic or written comments by January 30, 2017.

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–2016–F–3880 for “Food Additives Permitted in Feed and Drinking Water of Animals; 2-Vinylpyridine-Co-Styrene.” 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
DEPARTMENT OF TREASURY
Internal Revenue Service
26 CFR Part 31

[REG–123841–16]

RIN 1545–BN58

Withholding on Payments of Certain Gambling Winnings

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations under section 3402(q) with respect to withholding on certain payments of gambling winnings from horse races, dog races, and jai alai and on certain other payments of gambling winnings. The proposed regulations affect both payers and payees of the gambling winnings subject to withholding under section 3402(q).

DATES: Written or electronic comments and requests for a public hearing must be received by March 30, 2017.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–123841–16), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–123841–16), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at http://www.regulations.gov (IRS REG–123841–16).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, David Bergman, (202) 317–6845; concerning submissions of comments or to request a public 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 approved by the Office of Management and Budget through Form W–2G (OMB No. 1545–0238) in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Notice and an opportunity to comment on the proposed changes to burden hours for the forms related to this proposed rule will be published in a separate notice in the Federal Register.

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Background

This document contains proposed regulations to amend the Employment Tax Regulations (26 CFR 31) under section 3402 of the Internal Revenue Code relating to withholding from gambling winnings for horse races, dog races, and jai alai. The proposed regulations update and clarify other provisions of §31.3402(q)–1 and make conforming changes to §31.3406(q)–2.

Section 3402(q)(1) requires every person, including the United States government, a state, a political subdivision thereof, or any instrumentality of the foregoing, that makes any payment of gambling winnings to deduct and withhold tax on certain payments at the third-lowest tax rate applicable under section 1(c), which for the 2016 tax year is 25 percent. Section 3402(q)(2) provides an exemption from withholding under this section for payments of winnings to nonresident aliens and foreign corporations subject to withholding under sections 1441(a) or 1442(a). Section 3402(q)(3) describes the winnings subject to withholding as proceeds from a wager determined in accordance with the rules in that subsection.

Whether winnings are subject to withholding depends on the type of wagering transaction, the proceeds from a wager, and in some cases the odds associated with a wager. Under sections 3402(q)(3)(B) and (C)(i), payers generally must withhold if the proceeds from a wager exceed $5,000 in a State-conducted lottery, other lottery, sweepstakes, or wagering pool. Under section 3402(q)(3)(A) and (C)(i), in the case of a wagering transaction in a parimutual pool with respect to horse races, dog races, or jai alai, the payer must withhold if the proceeds exceed $5,000 and are at least 300 times as large as the amount wagered. Winnings from bingo, keno, and slot machines are exempted from withholding under section 3402(q)(1) by section 3402(q)(5).

Proceeds From a Wager and Identical Wagers

Section 3402(q)(4) provides that proceeds from a wager are determined by reducing the amount received by the amount of the wager, and proceeds which are not money are taken into account at fair market value. The current regulations provide rules for determining the amount of proceeds from a wager. Including a special rule for “identical wagers.” The rule treats “identical wagers” as paid with respect to a single wager for purposes of