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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 1140

[Docket No. FDA-2018-N-0011]

Cigarettes, Smokeless Tobacco, and Covered Tobacco Products; Change of Office Name and Address; Technical Amendment

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; technical amendment.

SUMMARY: The Food and Drug Administration (FDA or Agency) is amending its Cigarettes, Smokeless Tobacco, and Covered Tobacco Products regulations to reflect a change of office name and mailing address for the Center for Tobacco Products' (CTP's) Office of Compliance and Enforcement. This action is editorial in nature and is intended to improve the accuracy of the Agency's regulations.

DATES: This rule is effective March 28, 2018.

FOR FURTHER INFORMATION CONTACT: May Nelson, Center for Tobacco Products, Food and Drug Administration, Document Control Center, 10903 New Hampshire Ave., Bldg. 71, Rm. G335, Silver Spring, MD 20993, 1-877-CTP-1373, ctpregulations@fda.hhs.gov.

SUPPLEMENTARY INFORMATION: FDA is amending our regulations in part 1140 (21 CFR part 1140) to reflect the change of an office name and the mailing address in the regulation. The office name was the Office of Compliance and the new office name is Office of Compliance and Enforcement. The mailing address for notices submitted under § 1140.30(a)(2) is updated to CTP's Document Control Center, 10903 New Hampshire Ave., Bldg. 71, Rm. G335, Silver Spring, MD 20993.

Publication of this document constitutes final action under the

Administrative Procedure Act (5 U.S.C. 553). FDA has determined that notice and public comment are unnecessary because the amendments to the regulations provide only technical changes to correct an office name and address, and are nonsubstantive. To the extent that 5 U.S.C. 553(d) applies, FDA has determined that, for the same reasons, good cause exists for making this rule effective upon publication in the **Federal Register**.

List of Subjects in 21 CFR Part 1140

Advertising, Labeling, Smoking, Tobacco.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 1140 is amended as follows:

PART 1140—CIGARETTES, SMOKELESS TOBACCO, AND COVERED TOBACCO PRODUCTS

■ 1. The authority citation for part 1140 continues to read as follows:

Authority: 21 U.S.C. 301 *et seq.*, Sec. 102, Pub. L. 111-31, 123 Stat. 1776.

■ 2. Amend § 1140.30 by revising the last sentence of paragraph (a)(2) to read as follows:

§ 1140.30 Scope of permissible forms of labeling and advertising.

(a) * * *

(2) * * * The manufacturer, distributor, or retailer shall send this notice to the Office of Compliance and Enforcement, Center for Tobacco Products, Food and Drug Administration, Document Control Center, 10903 New Hampshire Ave., Bldg. 71, Rm. G335, Silver Spring, MD 20993.

* * * * *

Dated: March 21, 2018.

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2018-06164 Filed 3-27-18; 8:45 am]

BILLING CODE 4164-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9832]

RIN 1545-BL76

Allocation of Controlled Group Research Credit

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to the allocation of the credit for increasing research activities (research credit) to corporations and trades or businesses under common control (controlled groups). This document also contains final regulations relating to the allocation of the railroad track maintenance credit and the election for a reduced research credit.

DATES: *Effective date:* These regulations are effective on April 2, 2018.

Applicability date: For dates of applicability, see §§ 1.41-6(j), 1.45G-1(g), and 1.280C-4(c).

FOR FURTHER INFORMATION CONTACT: James Holmes, at (202) 317-4137; (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document amends 26 CFR part 1 to provide rules relating to sections 41, 45G, and 280C of the Internal Revenue Code (Code). On April 3, 2015, the Department of the Treasury (Treasury Department) and the IRS published final and temporary regulations (TD 9717) (temporary regulations) in the **Federal Register** (80 FR 18096) and a notice of proposed rulemaking by cross-reference to the temporary regulations (REG-133489-13) in the **Federal Register** (80 FR 18171) (proposed regulations). On April 27, 2015, the Treasury Department and the IRS published corrections to TD 9717 in the **Federal Register** (80 FR 23237 and 80 FR 23238). The temporary regulations expire on April 2, 2018.

The preamble to the temporary regulations fully describes the updates to the regulations under sections 41, 45G, and 280C. *See* 80 FR 18097, April 3, 2015. The temporary regulations updated the section 41 rules in a