

**ACTION:** Notification of availability.

**SUMMARY:** The Food and Drug Administration (FDA, we, or the Agency) is announcing the availability of a draft guidance for industry entitled “FDA’s Policy on Declaring Small Amounts of Nutrients and Dietary Ingredients on Nutrition Labels: Guidance for Industry.” The draft guidance, when finalized, will explain to manufacturers of conventional foods and dietary supplements our policy on determining the amount to declare on the nutrition label for certain nutrients and dietary ingredients that are present in a small amount.

**DATES:** Although you can comment on any guidance at any time (see 21 CFR 10.115(g)(5)), to ensure that the Agency considers your comment on the draft guidance before it begins work on the final version of the guidance, submit either electronic or written comments on the draft guidance by September 28, 2015.

**ADDRESSES:** Submit written requests for single copies of the draft guidance to the Office of Nutrition, Labeling, and Dietary Supplements, Center for Food Safety and Applied Nutrition (HFS–820), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740. Send two self-addressed adhesive labels to assist the office in processing your request. See the **SUPPLEMENTARY INFORMATION** section for electronic access to the draft guidance.

Submit electronic comments on the draft guidance to <http://www.regulations.gov>. Submit written comments on the draft guidance to the Division of Dockets Management (HFA–305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

**FOR FURTHER INFORMATION CONTACT:** Carole Adler, Center for Food Safety and Applied Nutrition (HFS–820), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740, 240–402–2371.

**SUPPLEMENTARY INFORMATION:****I. Background**

We are announcing the availability of a draft guidance for industry entitled “FDA’s Policy on Declaring Small Amounts of Nutrients and Dietary Ingredients on Nutrition Labels: Guidance for Industry.” We are issuing the draft guidance consistent with our good guidance practices regulation (21 CFR 10.115). The draft guidance represents the current thinking of FDA on our policy on declaring small amounts of nutrients and dietary ingredients on nutrition labels. 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.

The draft guidance, when finalized, will explain our nutrition labeling policy on declaring the nutrient values in conventional foods and dietary ingredient values in dietary supplements in certain cases. Specifically, declaring small amounts of nutrients and dietary ingredients in the nutrition labeling may result in a conflict between 21 CFR 101.9(c)(1) through (8) and 21 CFR 101.9(g)(4)(ii) and 21 CFR 101.9(g)(5). In such cases, we are recommending manufacturers declare nutrients and dietary ingredients in accordance with § 101.9(c)(1) through (8). If the draft guidance is finalized, we intend to consider the use of our enforcement discretion with respect to the compliance requirements in § 101.9(g)(4)(ii) and § 101.9(g)(5) when a conflict exists with § 101.9(c)(1) through (8).

We also are considering whether changes to our nutrition labeling regulations are needed, including changes to § 101.9(c) or (g), or both. If we determine that rulemaking is needed, we will consider whether to revise or withdraw the draft guidance.

**II. Paperwork Reduction Act of 1995**

The draft guidance refers to previously approved collections of information found in FDA regulations. These collections of information are subject to review by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520). The collections of information in § 101.9 have been approved under OMB control number 0910–0381.

**III. Comments**

Interested persons may submit either electronic comments regarding the draft guidance to <http://www.regulations.gov> or written comments regarding the draft guidance to the Division of Dockets Management (see **ADDRESSES**). It is only necessary to send one set of comments. Identify comments with the docket number found in brackets in the heading of this document. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday, and will be posted to the docket at <http://www.regulations.gov>.

**IV. Electronic Access**

Persons with access to the Internet may obtain the draft guidance document

at <http://www.fda.gov/FoodGuidances> or <http://www.regulations.gov>. Use the FDA Web site listed in the previous sentence to find the most current version of the guidance.

Dated: July 24, 2015.

**Leslie Kux,**

*Associate Commissioner for Policy.*

[FR Doc. 2015–18655 Filed 7–29–15; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

**[REG–138526–14]**

**RIN 1545–BM46**

**Issue Price Definition for Tax-Exempt Bonds; Correction**

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

**ACTION:** Partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing; correction.

**SUMMARY:** This document contains corrections to partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing; correction (REG–138526–14) that were published in the **Federal Register** on Wednesday, June 24, 2015 (80 FR 36301). The partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing are relating to the definition of issue price for purposes of the arbitrage restrictions under section 148 of the Internal Revenue Code (Code).

**DATES:** Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking published at 80 FR 36301, June 24, 2015, are still being accepted and must be received by September 22, 2015.

**FOR FURTHER INFORMATION CONTACT:** Lewis Bell at (202) 317–6980 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The notice of proposed rulemaking that is the subject of this correction is under section 148 of the Internal Revenue Code.

**Need for Correction**

As published in the Wednesday, June 24, 2015 (80 FR 36301) partial withdrawal of notice of proposed rulemaking, notice of proposed

rulemaking, and notice of public hearing (REG–138526–14) contains an error that may prove to be misleading, and is in need of clarification.

#### Correction of Publication

Accordingly, the partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing (REG–138526–14) that is subject to FR Doc. 2015–15411, is corrected as follows:

#### § 1.148–1 [Corrected]

■ 1. On page 36305, second column, second line of paragraph (f)(3)(ii), the language “include” is corrected to read “includes”.

**Martin V. Franks,**

*Chief, Publications and Regulations Branch,  
Legal Processing Division, Associate Chief  
Counsel (Procedure and Administration).*

[FR Doc. 2015–18614 Filed 7–29–15; 8:45 am]

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## POSTAL REGULATORY COMMISSION

### 39 CFR Part 3050

[Docket No. RM2015–13; Order No. 2599]

#### Periodic Reporting

**AGENCY:** Postal Regulatory Commission.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Commission is noticing a recent Postal Service filing requesting that the Commission initiate an informal rulemaking proceeding to consider changes to analytical principles relating to periodic reports (Proposal Five). This notice informs the public of the filing, invites public comment, and takes other administrative steps.

**DATES:** *Comments are due:* August 31, 2015. *Reply Comments are due:* September 15, 2015.

**ADDRESSES:** Submit comments electronically via the Commission's Filing Online system at <http://www.prc.gov>. Those who cannot submit comments electronically should contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section by telephone for advice on filing alternatives.

**FOR FURTHER INFORMATION CONTACT:** David A. Trissell, General Counsel, at 202–789–6820.

#### SUPPLEMENTARY INFORMATION:

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#### I. Introduction

In the Fiscal Year 2014 Annual Compliance Determination (FY 2014 ACD), the Commission directed the Postal Service to report within 90 days on the feasibility of developing attributable costs for the International Money Transfer Service (IMTS)—Outbound and Inbound products based upon alternatives to the In-Office Cost System (IOCS).<sup>1</sup> Cost data for the IMTS—Outbound and Inbound products are reported in the International Cost and Revenue Analysis (ICRA) report.

On June 30, 2015, the Postal Service filed its response to this directive.<sup>2</sup> In Item No. 4 of the Response, the Postal Service proposes to use data reported by the Federal Reserve Bank to estimate the transaction volume for the IMTS—Inbound product. *Id.* at 3. The Postal Service also proposes to use the inbound transaction volume in a new methodology to develop attributable costs for the IMTS—Outbound and Inbound products as an alternative to using IOCS statistical data. *Id.* at 5.

Pursuant to 39 CFR 3050.11 *et. seq.*, the Commission establishes the instant docket to initiate an informal rulemaking proceeding to consider the changes proposed in Item No. 4 of the Response to the Commission's directive in the FY 2014 ACD. The proposed changes to the IMTS—Outbound and Inbound products are labeled as Proposal Five and will be considered in this docket.

#### II. Proposal Five: A New Methodology To Develop IMTS—Outbound and Inbound Product Costs

The Postal Service proposes to estimate the transaction volume for the IMTS—Inbound product for the first time on an annual basis using data available from the Federal Reserve Bank on the number of foreign-origin money orders cashed by the Postal Service. *Id.* at 3. Using this new inbound transaction volume, the Postal Service proposes a new methodology to develop the attributable costs of the IMTS—Outbound and Inbound products. *Id.* at 5.

Currently, total attributable costs for the combined IMTS—Outbound and

Inbound products are distributed between the products using IOCS tallies.<sup>3</sup> The Postal Service states that both the IMTS—Outbound and Inbound products are small products with relatively few transactions. Response at 4. As a result, it is difficult to obtain a sufficient number of IOCS tallies to reliably estimate attributable costs for the IMTS—Outbound product, which causes relatively volatile unit costs year-to-year. *Id.* Moreover, in most fiscal years, the Postal Service has been unable to develop attributable costs for the IMTS—Inbound product because of an absence of IOCS tallies. In addition, the ICRA report does not present transaction volume for the IMTS—Inbound product because the Postal Service has been unable to estimate such transaction volume through special studies or the use of data from postal retail systems. *Id.* at 2–3.

To develop attributable costs for the IMTS—Outbound and Inbound products, the Postal Service proposes to use an estimate of retail window service time for electronic wire transfer transactions to develop an electronic window service cost per transaction. *Id.* at 5. When multiplied by the number of electronic transfer transactions, the resulting total electronic window service costs is then subtracted from the total attributable costs for the combined IMTS products, with the remainder apportioned between transactions for outbound paper money orders and foreign-origin money orders cashed by the Postal Service based on transaction volume. *Id.*

#### III. Initial Commission Action

The Commission establishes Docket No. RM2015–13 for consideration of matters raised by Item No. 4 of the Response, now identified as Proposal Five. More information on Proposal Five may be accessed via the Commission's Web site at <http://www.prc.gov>. The Postal Service filed portions of its supporting documentation under seal as part of a non-public annex. Information concerning access to non-public materials is located in 39 CFR part 3007.

Interested persons may submit comments on Proposal Five no later

<sup>1</sup> Docket No. ACR2014, Fiscal Year 2014 Annual Compliance Determination Report, March 27, 2015, at 76 (FY 2014 ACD). The IOCS is one of several Postal Service statistical sampling systems used to develop product costs.

<sup>2</sup> Docket No. ACR2014, Responses of the United States Postal Service to Commission Requests for Additional Information Regarding IMTS and EPG in the FY 2014 Annual Compliance Determination, June 30, 2015 (Response).

<sup>3</sup> See Docket No. RM2011–5, Order No. 724, Order Concerning Analytical Principles for Periodic Reporting (Proposals Ten through Twelve, May 4, 2011, at 6–8. The IOCS collects data on the proportion of time spent by an employee performing various functions on different mail products or services. These proportions of time are used to estimate the costs of such products or services. An example might be the time spent by city carriers in a delivery post office casing (*i.e.*, sorting) mail. Individuals referred to as “tally takers” sample the time data; hence, the term tally is used to identify the source of the data.