WHOLE BLOOD AND BLOOD COMPONENTS STORAGE TEMPERATURES AND DATING PERIODS—Continued

A	B	C
Product	Storage temperature	Dating period
CPDA–1	do [1]	35 days from date of collection.
Red Blood Cells		
ACD, CPD, CP2D	Between 1 and 6 °C	21 days from date of collection.
CPDA–1	do	35 days from date of collection.
Additive solutions	do	42 days from date of collection.
Open system (e.g., deglycerolized, washed)	do	24 hours after entering bag.
Deglycerolized in closed system with additive solution added.	do	14 days after entering bag.
Irradiated	do	28 days from date of irradiation or original dating, whichever is shorter.
Frozen	−65 °C or colder	10 years from date of collection.
Platelets		
Platelets	Between 20 and 24 °C	5 days from date of collection.
Platelets	Other temperatures according to storage bag instructions.	As specified in the instructions for use by the blood collection, processing and storage system approved or cleared for such use by FDA.
Plasma		
Fresh Frozen Plasma	−18 °C or colder	1 year from date of collection.
Plasma Frozen Within 24 Hours After Phlebotomy.	do	1 year from date of collection.
Plasma Frozen Within 24 Hours After Phlebotomy Held at Room Temperature Up To 24 Hours After Phlebotomy.	do	1 year from date of collection.
Plasma Cryoprecipitate Reduced	do	1 year from date of collection.
Plasma	do	5 years from date of collection.
Liquid Plasma	Between 1 and 6 °C	5 days from end of Whole Blood dating period.
Source Plasma (frozen injectable)	−20 °C or colder	10 years from date of collection.
Source Plasma Liquid (injectable)	10 °C or colder	According to approved biologics license application.
Source Plasma (noninjectable)	Temperature appropriate for final product	10 years from date of collection.
Therapeutic Exchange Plasma	−20 °C or colder	10 years from date of collection.
Cryoprecipitated AHF		
Cryoprecipitated AHF	−18 °C or colder	1 year from date of collection of source blood or from date of collection of oldest source blood in pre-storage pool.
Source Leukocytes		
Source Leukocytes	Temperature appropriate for final product	In lieu of expiration date, the collection date must appear on the label.

[1] The abbreviation "do." for ditto is used in the table to indicate that the previous line is being repeated.

Dated: April 27, 2016.

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2016–10385 Filed 5–3–16; 8:45 am]

BILLING CODE 4164–01–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[167A2100DD/AAKC001030/A0A501010.999900 253G]

25 CFR Part 20

RIN 1076–AF29

Financial Assistance and Social Services Programs; Burial Assistance

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Final rule; confirmation.

SUMMARY: The Bureau of Indian Affairs (BIA) is confirming the interim final rule published on March 1, 2016, extending the deadline for filing an application for burial assistance to 180 days to address hardships resulting from the current short timeframe. The Department of the Interior (Department) did not receive any significant adverse comments during the public comment period on the interim final rule, and

therefore confirms the rule without change.

DATES: Effective May 4, 2016.

FOR FURTHER INFORMATION CONTACT: Elizabeth Appel, Director, Office of Regulatory Affairs and Collaborative Action, Office of the Assistant Secretary—Indian Affairs; telephone (202) 273–4680, *elizabeth.appel@bia.gov.*

SUPPLEMENTARY INFORMATION: On March 1, 2016, the Department published an interim final rule (81 FR 10475) to extend the deadline by which a relative of a deceased Indian can apply for burial assistance for the deceased Indian from 30 days following death to 180 days following death.

The Department received three comments on the rule, all of which were supportive of the rule. None of the comments requested changes to the rule. Consequently, the Department did not make any change to the interim final rule as a result of this comment. For these reasons, the Department confirms the interim rule published March 1, 2016 (81 FR 10475), as final without change.

Dated: April 26, 2016.

Lawrence S. Roberts,

Acting Assistant Secretary—Indian Affairs.

[FR Doc. 2016–10409 Filed 5–3–16; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9766]

RIN 1545–BM87

Self-Employment Tax Treatment of Partners in a Partnership That Owns a Disregarded Entity

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations that clarify the employment tax treatment of partners in a partnership that owns a disregarded entity. These regulations affect partners in a partnership that owns a disregarded entity. The text of these temporary regulations serves as the text of proposed regulations (REG–114307–15) published in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective date:* These regulations are effective on May 4, 2016.

Applicability date: For date of applicability, see § 301–7701–2T(e)(8).

FOR FURTHER INFORMATION CONTACT: Andrew K. Holubeck at (202) 317–4774 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 301.7701–2(c)(2)(i) states that, except as otherwise provided, a business entity that has a single owner and is not a corporation under § 301.7701–2(b) is disregarded as an entity separate from its owner (a disregarded entity). However, § 301.7701–2(c)(2)(iv)(B) provides that an entity that is a disregarded entity is treated as a corporation for purposes of employment taxes imposed under subtitle C of the Internal Revenue Code (Code). Therefore, the disregarded entity, rather than the owner, is considered to be the employer of the entity's employees for purposes of employment taxes imposed by subtitle C.

While § 301.7701–2(c)(2)(iv)(B) treats a disregarded entity as a corporation for employment tax purposes, this rule does not apply for self-employment tax purposes. Specifically, § 301.7701–2(c)(2)(iv)(C)(*2*) provides that the general rule of § 301.7701–2(c)(2)(i) applies for self-employment tax purposes. After setting forth this general rule, the regulation applies this rule in the context of a single individual owner by stating that the owner of an entity that is treated in the same manner as a sole proprietorship is subject to tax on self-employment income. The regulation, at § 301.7701–2(c)(2)(iv)(D), also includes an example that specifically illustrates the mechanics of the rule. In the example, the disregarded entity is subject to employment tax with respect to employees of the disregarded entity. The individual owner, however, is subject to self-employment tax on the net earnings from self-employment resulting from the disregarded entity's activities. The regulations do not include a separate example in which the disregarded entity is owned by a partnership.

It has come to the attention of the Treasury Department and the IRS that even though the regulations set forth a general rule that an entity is disregarded as a separate entity from the owner for self-employment tax purposes, some taxpayers may have read the current regulations to permit the treatment of individual partners in a partnership that owns a disregarded entity as employees of the disregarded entity because the regulations did not include a specific example applying the general rule in the partnership context. Under this reading, which was not intended, some taxpayers have permitted partners to participate in certain tax-favored employee benefit plans. The Treasury Department and the IRS note that the regulations did not create a distinction between a disregarded entity owned by an individual (that is, a sole proprietorship) and a disregarded entity owned by a partnership in the application of the self-employment tax rule. Rather, § 301.7701–2(c)(2)(iv)(C)(*2*) provides that the general rule of § 301.7701–2(c)(2)(i) applies for self-employment tax purposes for any owner of a disregarded entity without carving out an exception regarding a partnership that owns such a disregarded entity. In addition, the Treasury Department and the IRS do not believe that the regulations alter the holding of Rev. Rul. 69–184, 1969–1 CB 256, which provides that: (1) Bona fide members of a partnership are not employees of the partnership within the meaning of the Federal Insurance Contributions Act, the Federal Unemployment Tax Act, and the Collection of Income Tax at Source on Wages (chapters 21, 23, and 24, respectively, subtitle C, Internal Revenue Code of 1954), and (2) such a partner who devotes time and energy in the conduct of the trade or business of the partnership, or in providing services to the partnership as an independent contractor, is, in either event, a self-employed individual rather than an individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee.

To address this issue, the Treasury Department and the IRS clarify in these temporary regulations that the rule that a disregarded entity is treated as a corporation for employment tax purposes does not apply to the self-employment tax treatment of any individuals who are partners in a partnership that owns a disregarded entity. The rule that the entity is disregarded for self-employment tax purposes applies to partners in the same way that it applies to a sole proprietor owner. Accordingly, the partners are subject to the same self-employment tax rules as partners in a partnership that does not own a disregarded entity.

Explanation of Provisions

This document contains amendments to the Procedure and Administration Regulations (26 CFR part 301) under section 7701 of the Code to clarify that a disregarded entity that is treated as a corporation for purposes of employment taxes imposed under subtitle C of the