facilities in the FD&C Act, including the amendments made by FSMA. This document continues to serve as FDA’s Small Entity Compliance Guide for FDA’s food facility registration regulation. Further, this guidance is intended to set forth in plain language the requirements for registration of food facilities and help small businesses understand the requirements.

DATES: December 17, 2012. Submit either electronic or written comments on Agency guidances at any time.

ADDRESSES: Submit written requests for single copies of this guidance to the Office of Compliance, Division of Field Programs and Guidance (HFS–615), Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740. Send one self-addressed adhesive label to assist that office in processing your request. See the SUPPLEMENTARY INFORMATION section for electronic access to the guidance.

Submit electronic comments on this guidance to http://www.regulations.gov. Submit written comments on this guidance to 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. 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.

IV. Electronic Access

Persons with access to the Internet may obtain the document at either http://www.fda.gov/RegulatoryInformation/Guidances/default.htm or http://www.regulations.gov. Always access an FDA guidance document by using FDA’s Web site listed previously to find the most current version of the guidance.

Dated: December 12, 2012.
Leslie Kux,
Assistant Commissioner for Policy.

FOR FURTHER INFORMATION CONTACT:
Amy Barringer, Office of Compliance, Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9564]

RIN 1545–BJ93

Guidance Regarding Deduction and Capitalization of Expenditures Related to Tangible Property

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Technical amendments.

SUMMARY: This document contains amendments to temporary regulations relating to guidance regarding deduction and capitalization of expenditures related to tangible property. These amendments change the applicability dates of the temporary regulations to taxable years beginning on or after January 1, 2014, while permitting taxpayers to choose to apply the temporary regulations for taxable years beginning on or after January 1, 2012. The amendments to the temporary regulations will affect all taxpayers that acquire, produce, or improve tangible property.

DATES: These amendments are effective December 17, 2012.

FOR FURTHER INFORMATION CONTACT:
Concerning §§ 1.162–3T, 1.162–4T, 1.162–11T, 1.263(a)–1T, 1.263(a)–2T, 1.263(a)–3T, and 1.263(a)–6T, Merrill D.
Feldstein or Alan S. Williams, Office of Associate Chief Counsel (Income Tax & Accounting), (202) 622–4950 (not a toll-free call); Concerning §§ 1.165–2T, 1.167(a)–4T, 1.167(a)–7T, 1.167(a)–8T, 1.168(i)–1T, 1.168(i)–7T, 1.168(i)–8T, 1.263A–1T, and 1.1016–3T, Kathleen Reed or Patrick Clinton, Office Associate Chief Counsel (Income Tax & Accounting), (202) 622–4930 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of these amendments are under sections 162, 165, 167, 168, 263, 263A, and 1016 of the Internal Revenue Code. The temporary regulations (TD 9564) were published in the Federal Register on Tuesday, December 27, 2011 (76 FR 81060). Because the temporary regulations are applicable to taxable years beginning on or after January 1, 2012, the IRS and the Treasury Department are concerned that taxpayers are expending resources to comply with temporary regulations that may not be consistent with forthcoming final regulations. For more information about the temporary regulations and these amendments, see Notice 2012–73, which is in IRB 2012–51.

Taxpayers choosing to apply the provisions of the temporary regulations to taxable years beginning on or before January 1, 2012, may continue to rely on the procedures by which a taxpayer may obtain the automatic consent of the Commissioner of Internal Revenue to change its methods of accounting for tangible personal property (temporary). However, a taxpayer may apply paragraph (e) of this section (the optional method of accounting for tangible personal property) in taxable years beginning on or after January 1, 2012.

Need for Amendments

For the reasons discussed, the IRS and the Treasury Department have decided to amend the applicability dates of the temporary regulations.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Amendments of Publication

Accordingly, 26 CFR part 1 is amended by making the following technical amendments.

PART 1—INCOME TAXES

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

Authority: 26 U.S.C. 7805 * * *

Section 1.166(f)(3)–1T also issued under 26 U.S.C. 168(f)(4). * * *

Par. 2. Section 1.162–3T is amended by revising paragraph (j) to read as follows:

§ 1.162–3T Materials and supplies (temporary).

(j) Effective/applicability date—(1) In general. This section generally applies to amounts paid or incurred (to acquire or produce property) in taxable years beginning on or after January 1, 2014. However, a taxpayer may apply paragraph (e) of this section (the optional method of accounting for tangible personal property) in taxable years beginning on or after January 1, 2014. Section 1.162–3 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. Except for paragraph (e) of this section, a taxpayer may choose to apply this section to amounts paid or incurred (to acquire or produce property) in taxable years beginning on or after January 1, 2012. A taxpayer may choose to apply paragraph (e) of this section (the optional method of accounting for tangible personal property) in taxable years beginning on or after January 1, 2012.

Par. 3. Section 1.162–4T is amended by revising paragraph (c) to read as follows:

§ 1.162–4T Repairs (temporary).

(c) Effective/applicability date—(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.162–4 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

Par. 4. Section 1.162–11T is amended by revising paragraph (c) to read as follows:

§ 1.162–11T Rentals (temporary).

(c) Effective/applicability date—(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.162–11 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

Par. 5. Section 1.165–2T is amended by revising paragraph (d) to read as follows:

§ 1.165–2T Obsolescence of nondepreciable property (temporary).

(d) Effective/applicability date—(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.165–2 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

Par. 6. Section 1.167(a)–4T is amended by:

1. Revising paragraph (b)(1).

2. Revising the heading and introductory text to paragraph (b)(2).

The revisions read as follows:

§ 1.167(a)–4T Leased property (temporary).

(b) * * * * *

(1) In general. Except as provided in paragraphs (b)(2) and (b)(3) of this section, this section applies to taxable years beginning on or after January 1, 2014.

(2) Application of this section to leasehold improvements placed in service after December 31, 1986, in taxable years beginning before January 1, 2014. For leasehold improvements placed in service after December 31, 1986, in taxable years beginning before January 1, 2014, a taxpayer may—

* * * * *

Par. 7. Section 1.167(a)–7T is amended by revising paragraph (f) to read as follows:

§ 1.167(a)–7T Accounting for depreciable property (temporary).

(f) Effective/applicability date—(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.167(a)–7 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

Par. 8. Section 1.167(a)–8T is amended by revising paragraph (b) to read as follows:

* * * * *
§ 1.167(a)–8T Retirements (temporary).
* * * * * * * * * * (h) Effective/applicability date—(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.167(a)–8 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

* * * * *

■ Par. 9. Section 1.168(i)–1T is amended by:
■ 1. Revising paragraph (m)(1).
■ 2. Redesignating paragraph (m)(3) as paragraph (m)(4).
■ 3. Designating paragraph (m)(2) as paragraph (m)(3) and adding new paragraph (m)(2).
■ 4. In redesignated paragraph (m)(3), last sentence, the language “paragraph (m)(3)” is removed and “paragraph (m)(3)” is added in its place.

The revision and addition read as follows:

§ 1.168(i)–1T General asset accounts (temporary).
* * * * * * * * * * (m) * * *

(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.168(i)–1 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

* * * * *

■ Par. 10. Section 1.168(i)–7T is amended by:
■ 1. Revising paragraph (e)(1).
■ 2. Redesignating paragraph (e)(3) as paragraph (e)(4).
■ 3. Designating paragraph (e)(2) as paragraph (e)(3) and adding new paragraph (e)(2).

The revision and addition read as follows:

§ 1.168(i)–7T Accounting for MACRS property (temporary).
* * * * * * * * * * (e) * * *

(1) In general. This section applies to taxable years beginning on or after January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

* * * * *

■ Par. 11. Section 1.168(i)–8T is amended by:
■ 1. Revising paragraph (j)(1).
■ 2. Redesignating paragraph (j)(3) as paragraph (j)(4).
■ 3. Designating paragraph (j)(2) as paragraph (j)(3) and adding new paragraph (j)(2).

The revision and addition read as follows:

§ 1.168(i)–8T Dispositions of MACRS property (temporary).
* * * * * * * * * * (j) * * *

(1) In general. This section applies to taxable years beginning on or after January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

* * * * *

■ Par. 12. Section 1.263(a)–0T is amended by:
■ 1. Adding new entries in the table of contents for § 1.263(a)–1T(g)(1) and (g)(2).
■ 2. Adding new entries in the table of contents for § 1.263(a)–2T(k)(1) and (k)(2).
■ 3. Adding new entries in the table of contents for § 1.263(a)–3T(p)(1) and (p)(2).

The additions read as follows:

§ 1.263(a)–0T Table of Contents (temporary).
* * * * * * * * * * (g) * * *

(1) In general.

(2) Optional early application.

* * * * * * * * * * (k) * * *

(1) In general.

(2) Optional early application.

* * * * *

■ Par. 13. Section 1.263(a)–1T is amended by revising paragraph (g) to read as follows:

§ 1.263(a)–1T Capital expenditures: In general (temporary).
* * * * * * * * * * (g) * * *

(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.263(a)–1 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

* * * * *

■ Par. 14. Section 1.263(a)–2T is amended by revising paragraph (k) to read as follows:

§ 1.263(a)–2T Amounts paid to acquire or produce tangible property (temporary).
* * * * * * * * * * (k) * * *

(1) In general. This section generally applies to taxable years beginning on or after January 1, 2014. Paragraphs (f)(2)(iii), (f)(2)(iv), (f)(3)(ii), and (g) of this section, this section generally applies to taxable years beginning on or after January 1, 2014. Paragraphs (f)(2)(iii), (f)(2)(iv), (f)(3)(ii), and (g) of this section apply to amounts paid or incurred (to acquire or produce property) in taxable years beginning on or after January 1, 2014. Section 1.263(a)–2 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. Except for paragraphs (f)(2)(iii), (f)(2)(iv), (f)(3)(ii), and (g) of this section, this taxpayer may choose to apply this section generally applies to taxable years beginning on or after January 1, 2012. A taxpayer may choose to apply paragraphs (f)(2)(iii), (f)(2)(iv), (f)(3)(ii), and (g) of this section to amounts paid or incurred (to acquire or produce property) in taxable years beginning on or after January 1, 2012.

* * * * *

■ Par. 15. Section 1.263(a)–3T is amended by revising paragraph (p) to read as follows:

§ 1.263(a)–3T Amounts paid to improve tangible property (temporary).
* * * * * * * * * * (p) * * *

(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.263(a)–3 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014.

(2) Optional early application. A taxpayer may choose to apply this section to taxable years beginning on or after January 1, 2012.

* * * * 
§ 1.263(a)–6T Election to deduct or capitalize certain expenditures (temporary).

* * *

(c) Effective/applicability date—(1) In general. This section applies to taxable years beginning on or after January 1, 2014. Section 1.263(a)–3 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014. For the effective dates of the enumerated Revenue Code sections and the general.

(2) Optional early application. A taxpayer may choose to apply paragraph (a)(1)(ii) of this section to taxable years beginning on or after January 1, 2012.

§ 1.263A–1T Uniform capitalization of costs (temporary).

* * *

(m) * * *

(2) Paragraph (b)(14), the introductory phrase of paragraph (c)(4), the last sentence of paragraphs (e)(2)(i)(A) and (e)(2)(ii)(E), paragraph (f), and paragraph (m)(2) of this section apply to amounts paid or incurred (to acquire or produce property) in taxable years beginning on or after January 1, 2014. Section 1.263A–1 as contained in 26 CFR part 1 edition revised as of April 1, 2011, applies to taxable years beginning before January 1, 2014. A taxpayer may choose to apply paragraph (b)(14), the introductory text of paragraph (c)(4), the last sentence of paragraphs (e)(2)(i)(A) and (e)(2)(ii)(E), and paragraph (f) of this section to amounts paid or incurred (to acquire or produce property) in taxable years beginning on or after January 1, 2012.

§ 1.1016–3T Exhaustion, wear and tear, obsolescence, amortization, and depletion for periods since February 13, 1913 (temporary).

* * *

(j) * * *


(ii) Optional early application. A taxpayer may choose to apply paragraph (a)(1)(ii) of this section to taxable years beginning on or after January 1, 2012.

Guy R. Traynor,
Federal Register Liaison, Publication & Regulation Branch, Legal Processing Division, Associate Chief Counsel, Procedure & Administration.

[FR Doc. 2012–30252 Filed 12–14–12; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG–2012–1052]

Drawbridge Operation Regulation;
Elizabeth River, Eastern Branch,
Norfolk, VA

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating regulations that governs the operation of the Norfolk Southern #V2.8 Railroad Bridge across the Elizabeth River (Eastern Branch), mile 2.7, at Norfolk, VA. This deviation is necessary to facilitate replacing bearings on the Norfolk Southern #V2.8 Railroad Bridge. This temporary deviation will allow the drawbridge to remain in the closed-to-navigation position on specific dates and times.

DATES: This deviation is effective from 8 a.m. on December 18, 2012, until to 8 a.m. on December 21, 2012.

ADDRESS: Documents indicated in this preamble as being available in the docket are part of docket USCG–2012–1052 and are available online at www.regulations.gov, inserting USCG–2012–1052 in the “Search” box and then clicking “Search”. They are also available for inspection or copying at the Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Mr. Jim Rousseau, Bridge Administration Branch, Fifth Coast Guard District; telephone (757) 398–6557, email James.L.Rousseau2@uscg.mil. If you have any questions on reviewing the docket, call Renee V. Wright, Program Manager, Docket Operations, 202–366–9826.

SUPPLEMENTARY INFORMATION: The Norfolk Southern Corporation, owner and operator of the swing span Norfolk Southern #V2.8 Railroad Bridge, mile 2.7, at Norfolk, VA, has requested a temporary deviation from the current operating regulations set out in 33 CFR 117.1007(a), to accommodate bearing replacement.

Under the normal operating schedule the bridge shall be left in the open position at all times and will only be closed for the passage of trains and to perform periodic maintenance. The Norfolk Southern #V2.8 Bridge, at mile 2.7, across the Elizabeth River (Eastern Branch) in Norfolk, VA, has a vertical clearance in the closed position to vessels of 6 feet above mean high water.

To facilitate bearing replacement, the drawbridge will be maintained in the closed-to-navigation position from 8 a.m. on December 18, 2012, to 8 a.m. on December 21, 2013. The bridge normally operates in the open position with several vessels transiting a week. Coordination with waterway users has been completed.

The Coast Guard will inform the users of the waterway through our Local and Broadcast Notices to Mariners of the opening restrictions of the draw span to minimize transiting delays caused by this temporary deviation. There are no alternate routes available. Mariners able to pass under the bridge in the closed position may do so at any time and the bridge is not able to open for emergencies. Mariners are advised to proceed with caution.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: December 5, 2012.

Waverly W. Gregory, Jr.,
Bridge Program Manager, Fifth Coast Guard District.

[FR Doc. 2012–30286 Filed 12–14–12; 8:45 am]
BILLING CODE 9110–04–P