(g) SPOST
Within 3 days after the effective date of this AD, perform an SPOST of the FSECU, in accordance with the applicable service information identified in paragraph (h)(1) or (h)(2) of this AD.


(h) Revision of Aircraft Flight Manual (AFM)
Before further flight after the FSECU passes the SPOST required by paragraph (g) of this AD, revise the Normal Procedures and Limitations sections of the AFM to incorporate the information identified in paragraph (g)(1) or (g)(2) of this AD, as applicable.


(i) Corrective Action for Failed SPOST
If the FSECU fails any SPOST required by this AD or as specified in the applicable AFM, repair before further flight in accordance with a method approved by the Manager, Atlanta Aircraft Certification Office (ACO), FAA. For a repair method to be approved by the Manager, Atlanta ACO, as required by this paragraph, the Manager’s approval letter must specifically refer to this AD.

(j) Special Flight Permit
Special flight permits, as described in Section 21.197 and Section 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199), are not allowed.

(k) Alternative Methods of Compliance (AMOCs)
(1) The Manager, Atlanta ACO, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the ACO, send it to the attention of the person identified in the Related Information section of this AD.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

(l) Related Information
For more information about this AD, contact Sanford Proveaux, Aerospace Engineer, Continued Operational Safety and Certification Management Branch, ACE–102A, FAA, Atlanta Aircraft Certification Office (ACO), 1701 Columbus Avenue, College Park, Georgia 30337; phone: 404–474–5566; fax: 404–474–5606; email: sanford.proveaux@faa.gov.

(m) Material Incorporated by Reference
(1) The Director of the Federal Register approved the incorporation by reference (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless the AD specifies otherwise.


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 written comments on this guidance to http://www.regulations.gov. Submit written comments on this guidance to the Division of Dockets Management (see ADDRESSES) or electronic comments to http://www.regulations.gov.

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.

[FR Doc. 2012–30327 Filed 12–14–12; 8:45 am]

BILLING CODE 4160–01–P

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.