

# Rules and Regulations

Federal Register

Vol. 86, No. 115

Thursday, June 17, 2021

This section of the FEDERAL REGISTER contains regulatory documents having general applicability and legal effect, most of which are keyed to and codified in the Code of Federal Regulations, which is published under 50 titles pursuant to 44 U.S.C. 1510.

The Code of Federal Regulations is sold by the Superintendent of Documents.

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 111

[Docket No.: FAA-2020-0246; Amdt. Nos. 11-65, 91-363, and 111-1A]

RIN 2120-AK31

#### Pilot Records Database; Correction

**AGENCY:** Federal Aviation Administration (FAA), U.S. Department of Transportation (DOT).

**ACTION:** Final rule; correction.

**SUMMARY:** On June 10, 2021, the FAA published a final rule regarding the use of an electronic Pilot Records Database (PRD) and implementing statutory requirements to facilitate the sharing of pilot records among air carriers and other operators in an electronic data system managed by the FAA. An error in one of the amendatory instructions resulted in an incorrect effective date. This document corrects that effective date.

**DATES:** This correction is effective August 9, 2021.

**FOR FURTHER INFORMATION CONTACT:** Christopher Morris, 3500 S MacArthur Blvd, ARB301, Oklahoma City, Oklahoma 73179; telephone (405) 954-4646; email [christopher.morris@faa.gov](mailto:christopher.morris@faa.gov).

**SUPPLEMENTARY INFORMATION:** The final rule, published June 10, 2021, at 86 FR 31006, amends Title 14 of the Code of Federal Regulations (14 CFR) by adding new part 111, Pilot Records Database (PRD). The amendment adding part 111 was intended to be effective on August 9, 2021, but was erroneously printed with an effective date of September 8, 2021.

Therefore, in FR Doc. 2021-11424 appearing on page 31006 in the **Federal Register** of Thursday, June 10, 2021, the following corrections are made:

## PART 111 [CORRECTED]

■ 1. On page 31060, in the second column, in amendment 5, the instruction “Effective September 8, 2021, add part 111 to subchapter G to read as follows:” is corrected to read “Effective August 9, 2021, add part 111 to subchapter G to read as follows:”

Issued in Washington, DC, under the authority of 49 U.S.C. 106(f), U.S.C. 106(f), 106(g) 44701(a), 44703, 44711, 46105, and 46301 on or about June 11, 2021.

**Timothy R. Adams,**

*Acting Executive Director, Office of Rulemaking, Federal Aviation Administration.*

[FR Doc. 2021-12749 Filed 6-16-21; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9942]

RIN 1545-BP53

#### Small Business Taxpayer Exceptions Under Sections 263A, 448, 460 and 471; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to the final regulations Treasury Decision 9942, that were published in the **Federal Register** on Tuesday, January 5, 2021. The final regulations implemented legislative changes that simplify the application of certain tax accounting provisions for eligible businesses with average annual gross receipts that do not exceed \$25,000,000, adjusted for inflation.

**DATES:** These corrections are effective on June 17, 2021. For dates of applicability, see §§ 1.263A-1(a)(2)(i), 1.263A-1(m)(6), 1.263A-2(g)(4), 1.263A-3(f)(2), 1.263A-4(g)(2), 1.263A-7(a)(4)(ii), 1.381(c)(5)-1(f), 1.446-1(c)(3), 1.448-2(h), 1.448-3(h), 1.460-1(h)(3), 1.460-3(d), 1.460-4(i), 1.460-6(k), and 1.471-1(c).

**FOR FURTHER INFORMATION CONTACT:** Concerning §§ 1.460-1 through 1.460-6, Innessa Glazman, (202) 317-7006;

concerning all other regulations in this document, Anna Gleysteen, (202) 317-7007.

## SUPPLEMENTARY INFORMATION:

### Background

The final regulations (TD 9942) that are the subject of this correction are issued under sections 263A, 448, 460, and 471 of the Internal Revenue Code.

### Need for Correction

As published on January 5, 2021 (86 FR 254), the final regulations (TD 9942) contain errors that need to be corrected. In addition, a correction to Example 1 in § 1.263A-4(a)(5)(iii) is being made to conform to the statutory amendments made to section 263A by section 13102 of Public Law 115-97 (131 Stat. 2054), commonly referred to as the Tax Cuts and Jobs Act.

### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

### Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

## PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

■ **Par. 2.** Section 1.263A-0 is amended by adding the entries for § 1.263A-1(m)(1) through (5) to read as follows:

### § 1.263A-0 Outline of regulations under section 263A.

\* \* \* \* \*

### § 1.263A-1 Uniform Capitalization of Costs

\* \* \* \* \*

(m) \* \* \*

(1) In general.

(2) Mixed service costs; self-constructed tangible personal property produced on a routine and repetitive basis.

(3) Costs allocable to property sold; indirect costs; licensing and franchise costs.

(4) Materials and supplies.

(5) Definitions of section 471 costs and additional section 263A costs.

\* \* \* \* \*

§ 1.263A-4 [Amended]

■ Par. 3. Section 1.263A-4 is amended by:

- 1. Removing the language “(a)(4)” from the first sentence of paragraph (a)(1) and adding “(a)(5)” in its place,
- 2. Adding the language “(a)(3)” to the first sentence of paragraph (a)(4), after the language “(a)(2),”
- 3. Removing the language “(a)(4)” from paragraph (a)(5)(iii) and adding “(a)(5)” in its place, and
- 4. Removing the last sentence of paragraph (a)(5)(iii) Example 1.

■ Par. 4. Section 1.263A-15 is amended by adding paragraph (a)(5) to read as follows:

§ 1.263A-15 Effective dates, transitional rules, and anti-abuse rule.

(a) \* \* \*

(5) The last sentence of each of § 1.263A-8(a)(1) and § 1.263A-9(e)(2) apply to taxable years beginning on or after January 5, 2021. However, for a taxable year beginning after December 31, 2017, and before January 5, 2021, a taxpayer may apply the last sentence of each of § 1.263A-8(a)(1) and § 1.263A-9(e)(2), provided that the taxpayer follows all the applicable rules contained in the regulations under section 263A for such taxable year and all subsequent taxable years.

\* \* \* \* \*

§ 1.448-2 [Amended]

- Par. 5. Section 1.448-2 is amended by removing the language “(g)(3)” from the sixth sentence of paragraph (g)(1) and adding “(g)” in its place.
- Par. 6. Section 1.460-0 is amended by revising the entry for § 1.460-3(b)(3) and adding entry (b)(3)(iii) to read as follows:

§ 1.460-0 Outline of regulations under section 460.

\* \* \* \* \*

§ 1.460-3 Long-term construction contracts.

\* \* \* \* \*

(b) \* \* \*

(3) Gross receipts test.

\* \* \* \* \*

(iii) Method of accounting.

\* \* \* \* \*

§ 1.460-3 [Amended]

- Par. 7. Section 1.460-3 is amended by removing the language “Example” from the heading of paragraph (b)(3)(ii)(D) and adding “Examples” in its place.
- Par. 8. Section 1.460-6 is amended by revising the second sentence of paragraph (c)(3)(vi) to read as follows:

§ 1.460-6 Look-back method.

\* \* \* \* \*

(c) \* \* \*

(3) \* \* \*

(vi) \* \* \* Thus, the taxes, if any, imposed under sections 55 and 59A (relating to alternative and base erosion minimum tax, respectively) must be taken into account.\* \* \*

\* \* \* \* \*

**Crystal Pemberton,**  
*Senior Federal Register Liaison, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*  
 [FR Doc. 2021-12550 Filed 6-16-21; 8:45 am]  
**BILLING CODE 4830-01-P**

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Part 9

[Docket No. TTB-2020-0004; T.D. TTB-167; Ref: Notice No. 189]

RIN 1513-AC57

Establishment of the White Bluffs Viticultural Area

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau, Treasury.  
**ACTION:** Final rule; Treasury decision.

**SUMMARY:** The Alcohol and Tobacco Tax and Trade Bureau (TTB) establishes the 93,738-acre “White Bluffs” viticultural area in Franklin County, Washington. The White Bluffs viticultural area is located entirely within the existing Columbia Valley viticultural area. TTB designates viticultural areas to allow vintners to better describe the origin of their wines and to allow consumers to better identify wines they may purchase.

**DATES:** This final rule is effective July 19, 2021.

**FOR FURTHER INFORMATION CONTACT:** Karen A. Thornton, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; phone 202-453-1039, ext. 175.

SUPPLEMENTARY INFORMATION:

Background on Viticultural Areas

TTB Authority

Section 105(e) of the Federal Alcohol Administration Act (FAA Act), 27 U.S.C. 205(e), authorizes the Secretary of the Treasury to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages. The FAA Act provides that these regulations should, among other things, prohibit consumer

deception and the use of misleading statements on labels and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers the FAA Act pursuant to section 1111(d) of the Homeland Security Act of 2002, codified at 6 U.S.C. 531(d). The Secretary has delegated the functions and duties in the administration and enforcement of these provisions to the TTB Administrator through Treasury Order 120-01, dated December 10, 2013 (superseding Treasury Order 120-01, dated January 24, 2003).

Part 4 of the TTB regulations (27 CFR part 4) authorizes TTB to establish definitive viticultural areas and regulate the use of their names as appellations of origin on wine labels and in wine advertisements. Part 9 of the TTB regulations (27 CFR part 9) sets forth standards for the preparation and submission to TTB of petitions for the establishment or modification of American viticultural areas (AVAs) and lists the approved AVAs.

Definition

Section 4.25(e)(1)(i) of the TTB regulations (27 CFR 4.25(e)(1)(i)) defines a viticultural area for American wine as a delimited grape-growing region having distinguishing features, as described in part 9 of the regulations, and a name and a delineated boundary, as established in part 9 of the regulations. These designations allow vintners and consumers to attribute a given quality, reputation, or other characteristic of a wine made from grapes grown in an area to the wine’s geographic origin. The establishment of AVAs allows vintners to describe more accurately the origin of their wines to consumers and helps consumers to identify wines they may purchase. Establishment of an AVA is neither an approval nor an endorsement by TTB of the wine produced in that area.

Requirements

Section 4.25(e)(2) of the TTB regulations (27 CFR 4.25(e)(2)) outlines the procedure for proposing an AVA and provides that any interested party may petition TTB to establish a grape-growing region as an AVA. Section 9.12 of the TTB regulations (27 CFR 9.12) prescribes standards for petitions for the establishment or modification of AVAs. Petitions to establish an AVA must include the following:

- Evidence that the area within the proposed AVA boundary is nationally or locally known by the AVA name specified in the petition;