(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.

(1) For Model GIV–X (G350) airplanes: Use Gulfstream G350 Alert Customer Bulletin 11, dated December 4, 2012, excluding Service Reply Card, dated December 4, 2012, and excluding Revision 31, dated December 4, 2012, of the Gulfstream G350 Airplane Flight Manual Document GAC–AC–G350–OPS–0001.

(2) For Model GIV–X (G450) airplanes: Use Gulfstream G450 Alert Customer Bulletin 11, dated December 4, 2012, excluding Service Reply Card, dated December 4, 2012, and excluding Revision 33, dated December 4, 2012, of the Gulfstream G450 Airplane Flight Manual Document GAC–AC–G450–OPS–0001.

(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.

(1) For Model GIV–X (G350) airplanes: Incorporate the information in Section 1–27–40, ''Flap/Stabilizer System Preflight Check,'' and Section 2–03–20, ''Before Starting Engines,'' of the Gulfstream G350 Airplane Flight Manual Document GAC–AC–G350–OPS–0001, Revision 31, dated December 4, 2012. This may be accomplished by inserting into the AFM a copy of Gulfstream G350 Airplane Flight Manual Document GAC–AC–G350–OPS–0001, Revision 31, dated December 4, 2012.

(2) For Model GIV–X (G450) airplanes: Section 1–27–40, ''Flap/Stabilizer System Preflight Check,'' and Section 2–03–20, ''Before Starting Engines,'' of the Gulfstream G450 Airplane Flight Manual Document GAC–AC–G450–OPS–0001, Revision 33, dated December 4, 2012. This may be accomplished by inserting into the AFM a copy of Gulfstream G450 Airplane Flight Manual Document GAC–AC–G450–OPS–0001, Revision 33, dated December 4, 2012.

(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 Certificate Management Branch, ACE–102A, FAA, Atlanta Aircraft Certification Office (ACO), 1701 Columbia 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.

(i) Gulfstream G350 Alert Customer Bulletin 11, dated December 4, 2012.

(ii) Gulfstream G450 Alert Customer Bulletin 11, dated December 4, 2012.

(iii) Section 1–27–40, ''Flap/Stabilizer System Preflight Check,'' of the Gulfstream G350 Airplane Flight Manual Document GAC–AC–G350–OPS–0001, Revision 31, dated December 4, 2012. The document number of this document is identified on the revision transmittal page and the first page of the Record of Revisions; no other page of this document contains this information.

(iv) Section 1–27–40, ''Flap/Stabilizer System Preflight Check,'' of the Gulfstream G450 Airplane Flight Manual Document GAC–AC–G450–OPS–0001, Revision 33, dated December 4, 2012. The document number of this document is identified on the revision transmittal page and the first page of the Record of Revisions; no other page of this document contains this information.

(v) Section 2–03–20, ''Before Starting Engines,'' of the Gulfstream G350 Airplane Flight Manual Document GAC–AC–G350–OPS–0001, Revision 31, dated December 4, 2012. The document number of this document is identified on the revision transmittal page and the first page of the Record of Revisions; no other page of this document contains this information.

(vi) Section 2–03–20, ''Before Starting Engines,'' of the Gulfstream G450 Airplane Flight Manual Document GAC–AC–G450–OPS–0001, Revision 33, dated December 4, 2012. The document number of this document is identified on the revision transmittal page and the first page of the Record of Revisions; no other page of this document contains this information.

(3) For service information identified in this AD, contact Gulfstream Aerospace Corporation, Technical Publications Dept., P.O. Box 2206, Savannah, GA 31402–2206; telephone 800–810–4853; fax 912–965–3520; email *pubs@gulfstream.com;* Internet *http://www.gulfstream.com/product_support/technical_pubs/pubs/index.htm.*

(4) You may view this service information at FAA, Transport Airplane Directorate, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington. For information on the availability of this material at the FAA, call 425–227–1221.

(5) You may view this service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to *http://www.archives.gov/federal-register/cfr/ibr-locations.html.*

Issued in Renton, Washington, on December 7, 2012.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2012–30058 Filed 12–14–12; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 1

[Docket No FDA–2012–D–1003]

Small Entity Compliance Guide: What You Need To Know About Registration of Food Facilities; Availability

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice of availability.

SUMMARY: The Food and Drug Administration (FDA) is announcing the availability of an updated guidance for industry entitled ''What You Need To Know About Registration of Food Facilities—Small Entity Compliance Guide.'' FDA has prepared this guidance to restate the legal requirements pertaining to registration of food facilities in the Federal Food, Drug, and Cosmetic Act (the FD&C Act), as amended by the FDA Food Safety Modernization Act (FSMA). Previously, this guidance restated the legal requirements of FDA's food facility registration regulation. This document also served as FDA's Small Entity Compliance Guide for FDA's food facility registration regulation in accordance with the Small Business Regulatory Enforcement Fairness Act. FDA is revising this document to provide guidance intended to help any entity comply with the requirements pertaining to registration of food

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 (HFA–305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

FOR FURTHER INFORMATION CONTACT: Amy Barringer, Office of Compliance, Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740, 240–402–1988.

SUPPLEMENTARY INFORMATION:

I. Background

The FDA Food Safety Modernization Act (FSMA), enacted on January 4, 2011, amended section 415 of the FD&C Act, in relevant part, to require that facilities engaged in manufacturing, processing, packing, or holding food for consumption in the United States submit additional registration information to FDA, including an assurance that FDA will be permitted to inspect the facility at the times and in the manner permitted by the FD&C Act. Section 415 of the FD&C Act, as amended by FSMA, also requires food facilities required to register with FDA to renew such registrations every other year and provides FDA with authority to suspend the registration of a food facility in certain circumstances.

FDA has prepared this guidance to restate the legal requirements in section 415 of the FD&C Act. Previously, this guidance restated the legal requirements of FDA's food facility registration regulation at 21 CFR part 1, Subpart H (§§ 1.225 through 1.243), implementing section 415 of the FD&C Act, as added by the Public Health Security and Bioterrorism Preparedness and Response Act of 2002. This guidance also served as FDA's Small Entity Compliance Guide for 21 CFR part 1, Subpart H in accordance with section 212 of the Small Business Regulatory Enforcement Fairness Act (Pub. L. 104–121). Because section 415 of the FD&C Act was amended by section 102 of FSMA in 2011, FDA is revising this document to provide guidance on section 415 of the FD&C Act, as amended by FSMA. This updated guidance is intended to help any entity comply with the requirements of section 415 of the FD&C Act, including the amendments made by section 102 of FSMA. This document continues to serve as FDA's Small Entity Compliance Guide for 21 CFR Part 1, Subpart H.

FDA is issuing this guidance consistent with FDA's good guidance practices regulation (21 CFR 10.115) as level 1 guidance. Consistent with FDA's good guidance practices regulation, the Agency will accept comments, but it is implementing this guidance document immediately, in accordance with 21 CFR 10.115(g)(2), because the Agency has determined that prior public participation is not feasible or appropriate because the updated guidance document is merely specifying the new requirements of section 102 of FSMA, many of which are already in effect. This guidance represents the Agency's current thinking on the registration of food facilities. It does not create or confer any rights for or on any person and does not operate to bind FDA or the public. An alternative approach may be used if such approach satisfies the requirements of the applicable statutes and regulations.

II. The Paperwork Reduction Act of 1995

This guidance refers to previously approved collections of information found in FDA regulations and section 415 of the FD&C Act. 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 §§ 1.230 through 1.235 and section 415 of the FD&C Act have been approved under OMB control number 0910–0502.

III. Comments

Interested persons may submit either written comments regarding this document to the Division of Dockets Management (see **ADDRESSES**) or electronic comments to *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, and will be posted to the docket at *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.