

(c) \* \* \* (1) \* \* \* See § 1.482–8 for examples of the application of the best method rule. \* \* \*

\* \* \* \* \*

[FR Doc. 2013–07103 Filed 3–25–13; 8:45 am]

BILLING CODE 1505–01–D

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### Treatment of Overall Foreign and Domestic Losses

##### CFR Correction

■ In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.851 to 1.907), revised as of April 1, 2012, on page 810, in § 1.904(f)–0, under the heading *§ 1.904(f)–1 Overall foreign loss and the overall foreign loss account.*, listings for paragraphs (d)(4)(i) and (ii) are removed.

[FR Doc. 2013–07111 Filed 3–25–13; 8:45 am]

BILLING CODE 1505–01–D

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangible Property; Stewardship Expense

##### CFR Correction

■ In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.851 to 1.907), revised as of April 1, 2012, on page 174, in § 1.861–8, paragraph (h) is removed.

[FR Doc. 2013–07104 Filed 3–25–13; 8:45 am]

BILLING CODE 1505–01–D

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### Unified Rule for Loss on Subsidiary Stock

##### CFR Correction

■ In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.1401 to 1.1550), revised as of April 1, 2012, on page 443, in § 1.1502–32, in paragraph (c)(3), after

the first sentence, reinstate the following sentence:

#### § 1.1502–32 Investment adjustments.

\* \* \* \* \*

(c) \* \* \*

(3) \* \* \* For this purpose, the preferred stock is treated as entitled to a distribution no later than the time the distribution is taken into account under the Internal Revenue Code (e.g., under section 305). \* \* \*

\* \* \* \* \*

[FR Doc. 2013–07095 Filed 3–25–13; 8:45 am]

BILLING CODE 1505–01–D

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### Unified Rule for Loss on Subsidiary Stock

##### CFR Correction

■ In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.1401 to 1.1550), revised as of April 1, 2012, on page 505, in § 1.1502–36, at the end of paragraph (d)(8) *Example 6* (ii)(D)(3), reinstate the following sentence:

#### § 1.1502–36 Unified loss rule.

\* \* \* \* \*

(d) \* \* \*

(8) \* \* \*

*Example 6.* \* \* \*

(ii) \* \* \*

(D) \* \* \*

(3) \* \* \* Under the general rules of this paragraph (d), S1's \$60 tier-down attribute reduction amount is allocated and applied to reduce S1's basis in its asset from \$500 to \$440.

\* \* \* \* \*

[FR Doc. 2013–07100 Filed 3–25–13; 8:45 am]

BILLING CODE 1505–01–D

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket No. USCG–2012–1073]

RIN 1625–AA08

#### Special Local Regulations; 2013 Lauderdale Air Show, Atlantic Ocean; Fort Lauderdale, FL

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a special local regulation on the Atlantic Ocean and the entrance of Port Everglades in the vicinity of Fort Lauderdale, Florida during the 2013 Lauderdale Air Show. The event is scheduled to take place from Thursday April 18, 2013, until Sunday, April 21, 2013. The regulation is necessary to ensure the safety of the participants, spectators, and the general public during the event. The special local regulation will establish the following two areas: an exclusion area, where all persons and vessels, except those persons and vessels participating in the event, are prohibited from entering, transiting through, anchoring in, or remaining within; and a limited access area, where all vessels over 500 gross tons will be prohibited from entering, transiting through, anchoring in, or remaining within unless authorized by the Captain of the Port Miami or a designated representative.

**DATES:** This rule is effective from 10 a.m. on April 18, 2013, until 5:30 p.m. on Sunday, April 21, 2013. The Atlantic Ocean exclusion area will be enforced daily from 10 a.m. until 5 p.m. from April 18, 2013, until April 21, 2013. The Port Everglades limited access area will be enforced daily from 4 p.m. until 5:30 p.m. on April 20, 2013, and April 21, 2013.

**ADDRESSES:** Documents mentioned in this preamble are part of docket USCG–2012–1073. To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type the docket number in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rulemaking. You may also visit the Docket Management Facility in Room W12–140 on the ground floor of the Department of Transportation West Building, 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 rule, call or email Lieutenant Junior Grade Mike H. Wu, Sector Miami Prevention Department, Coast Guard; telephone (305) 535–7576, email [Mike.H.Wu@uscg.mil](mailto:Mike.H.Wu@uscg.mil). If you have questions on viewing or submitting material to the docket, call Barbara Hairston, Program Manager, Docket Operations, telephone (202) 366–9826.

#### SUPPLEMENTARY INFORMATION:

##### Table of Acronyms

DHS Department of Homeland Security  
FR Federal Register