The Withdrawal

Accordingly, the notice of proposed rulemaking (NPRM), FAA–2013–0315, published in the Federal Register on April 9, 2013 (78 FR 21082), is withdrawn.

Issued in Kansas City, Missouri, on August 13, 2013.

Earl Lawrence,
Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2013–20095 Filed 9–5–13; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71


Proposed Amendment of Class D Airspace; Dallas, Addison Airport, TX

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This action proposes to amend Class D airspace at Addison Airport, Dallas, TX. Changes to air traffic flows in the Dallas-Fort Worth metropolitan area has made it necessary to lower the ceiling of the airspace area to enhance the safety and management of Instrument Flight Rules (IFR) operations at the airport.

DATES: Comments must be received on or before October 21, 2013.

ADDRESSES: Send comments on this proposal to the U.S. Department of Transportation, Docket Operations, 400 4th Street SW, Washington, DC 20590–0001. You may identify the docket number FAA–2013–0749/Airspace Docket No. 13–ASW–16, at the beginning of your comments. You may also submit comments through the Internet at http://www.regulations.gov. You may review the public docket containing the proposal, any comments received and any final disposition in person in the Dockets Office (see ADDRESSES section for address and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. An informal docket may also be examined during normal business hours at the office of the Central Service Center, 2601 Meacham Blvd., Fort Worth, TX 76137.

PERSONS INTERESTED IN BEING PLACED ON THE INTERNET AT http://www.faa.gov/airports/airtraffic/air_traffic/publications/airspace_amendments/. You may review the public docket containing the proposal, any comments received and any final disposition in person in the Dockets Office (see ADDRESSES section for address and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. An informal docket may also be examined during normal business hours at the office of the Central Service Center, 2601 Meacham Blvd., Fort Worth, TX 76137.

For further information contact: Scott Enander, Central Service Center, Operations Support Group, Federal Aviation Administration, Southwest Region, 2601 Meacham Blvd., Fort Worth, TX 76137; telephone: 817–321–7716.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments, as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify both docket numbers and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: “Comments to Docket No. FAA–2013–0749/Airspace Docket No. 13–ASW–16.” The postcard will be date/time stamped and returned to the commenter.

Availability of NPRMs

An electronic copy of this document may be downloaded through the Internet at http://www.regulations.gov. Recently published rulemaking documents can also be accessed through the FAA’s Web page at http://www.faa.gov/airports/airtraffic/air_traffic/publications/airspace_amendments/.

You may review the public docket containing the proposal, any comments received and any final disposition in person in the Dockets Office (see ADDRESSES section for address and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except Federal holidays. An informal docket may also be examined during normal business hours at the office of the Central Service Center, 2601 Meacham Blvd., Fort Worth, TX 76137.

Persons interested in being placed on a mailing list for future NPRMs should contact the FAA’s Office of Rulemaking 202–267–9677, to request a copy of Advisory Circular No. 11–2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

The Proposal

This action proposes to amend Title 14, Code of Federal Regulations (14 CFR), part 71 by amending Class D airspace at Addison Airport, Dallas, TX. Adjustments to air traffic flows in the Dallas-Fort Worth metropolitan area, along with restructuring of the Dallas-Fort Worth Class B airspace area, have made these changes necessary. The airspace would extend upward from the surface to but not including 2,500 feet MSL, instead of to but not including 3,000 feet MSL, within the 4.4-mile radius to retain the safety and management of IFR aircraft operating in the vicinity of Addison Airport.

Class D airspace areas are published in Paragraph 5000 of FAA Order 7400.9W, dated August 8, 2012 and effective September 15, 2012, which is incorporated by reference in 14 CFR 71.1. The Class D airspace designation listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

The FAA’s authority to issue rules regarding aviation safety is found in Title 49 of the U.S. Code. Subtitle 1, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency’s authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This proposed rule is within the scope of that authority as it would amend controlled airspace at Addison Airport, Dallas, TX.

Environmental Review

This proposal will be subject to an environmental analysis in accordance with FAA Order 1050.1E, “Environmental Impacts: Policies and Procedures” prior to any FAA final regulatory action.
List of Subjects in 14 CFR Part 71
Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment
In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

1. The authority citation for part 71 continues to read as follows:


§71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.7 of FAA Order 7400.9W, Airspace Designations and Reporting Points, dated August 8, 2012, and effective September 15, 2012, is amended as follows:

Paragraph 5000 Class D airspace.

ASW TX D Dallas, Addison Airport, TX

(Amended)

Dallas, Addison Airport, TX

That airspace extending upward from the surface, to but not including, 2,500 feet MSL, within a 4.4-mile radius of Addison Airport, excluding that portion within the Dallas–Fort Worth, TX, Class B airspace area. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective dates and times will thereafter be continuously published in the Airport/ Facility Directory.

Issued in Fort Worth, TX, on August 23, 2013.

David P. Medina,
Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2013–21751 Filed 9–5–13; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 1
[REG–124148–05]
RIN 1545–BE64

Research Expenditures

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document proposes regulations to amend the definition of research and experimental expenditures under section 174 of the Internal Revenue Code (Code). In particular, these proposed regulations provide guidance on the treatment of amounts paid or incurred in connection with the development of tangible property, including pilot models. The regulations will affect taxpayers engaged in research activities. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by December 5, 2013. Requests to speak and outlines of topics to be discussed at the public hearing scheduled for January 8, 2014, at 10 a.m., must be received by December 5, 2013.

ADDRESSES: Send submissions to: CC:PA:LDP:PR (REG–124148–05), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LDP:PR (REG–124148–05), Courier’s Desk, Internal Revenue Service, 111 Constitution Avenue NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–124148–05). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 111 Constitution Avenue NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning these proposed regulations, David McDonnell, (202) 622–3040; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Oluwafumilayo (Funmi) Taylor, (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:
Background and Overview of Provisions

Section 174—Background

Section 174 was enacted as a part of the Internal Revenue Code of 1954 to eliminate uncertainty in the tax accounting treatment of research and experimental expenditures and to encourage taxpayers to carry on research and experimentation. See H.R. Rep. No.1337, 83d Cong., 2d Sess. 28 (1954); S. Rep. No. 1622, 83d Cong., 2d Sess. 33 (1954). Before the enactment of section 174, courts consistently held that the law required capitalization of product research and development costs, including production costs of tangible property used in the research process. Under prior law, expenditures related to a taxpayer’s research and experimentation generally were capitalized and held in suspense until the taxpayer could determine (1) whether or not the research had failed; and (2) if the research was successful, whether or not the research resulted in property that had a useful life determinable with reasonable accuracy. Research and experimental expenditures resulting in property with a useful life determinable with reasonable accuracy were amortized over the useful life of the property or, if intangible, may have been allocated to tangible assets. For example, if a design developed through research and experimentation (“appropriate design”) was used to produce a tangible asset that was used in the taxpayer’s trade or business or if the appropriate design was used to produce inventory or other property held for sale to customers, then the research costs were recovered by an adjustment to basis at the time the tangible property was used, sold, placed in service, or otherwise disposed of by the taxpayer. Where, however, projects were not abandoned and a useful life could not be definitely determined, taxpayers had no means of amortizing research expenditures. See H.R. Rep. No.1337, 83d Cong., 2d Sess. 28 (1954); S. Rep. No. 1622, 83d Cong., 2d Sess. 33 (1954). Congress addressed this issue by enacting section 174, which allows taxpayers to either currently deduct research or experimental expenditures as they are paid or incurred or treat them as deferred expenses amortizable over a period not less than 60 months. See sections 174(a) and (b). Section 174 does not define the phrase “research or experimental expenditures.”

In 1957, the IRS published T.D. 6255 (the 1957 Regulations) and adopted §1.174–2(a)(1), which defines the phrase “research or experimental expenditures” as expenditures “which represent research and development costs in the experimental or laboratory sense.” In 1994, the IRS published T.D. 8562, which adopted amendments to §1.174–2(a)(1). The amendments clarified the 1957 Regulations by providing that the determination of whether costs qualify as research or experimental expenditures under section 174 depends upon whether the costs are incident to activities intended to discover information that would eliminate uncertainty concerning the development or improvement of a product. Applying this general rule, costs relating to the production of a product after the uncertainty relating to...