

- (A) Takeoff climb after second segment,
 (B) En route climb,
 (C) Go-around climb,
 (D) Holding,
 (E) Maneuvering for approach and landing, and
 (F) Any other operation at approach or holding airspeeds.

(ii) During any other phase of flight, the airframe ice protection system must be activated and operated at the first sign of ice formation anywhere on the airplane, unless the Airplane Flight Manual specifies that the airframe ice protection system should not be used or provides other operational instructions.

(iii) Any additional procedures for operation in conditions conducive to icing specified in the Airplane Flight Manual or in the manual required by § 121.133 must be initiated.

(b) If the procedures specified in paragraph (a)(3)(i) of this section are specifically prohibited in the Airplane Flight Manual, compliance must be shown with the requirements of paragraph (a)(1) or (2) of this section.

(c) Procedures necessary for safe operation of the airframe ice protection system must be established and documented in:

(1) The Airplane Flight Manual for airplanes that comply with paragraph (a)(1) or (2) of this section, or

(2) The Airplane Flight Manual or in the manual required by § 121.133 for airplanes that comply with paragraph (a)(3) of this section.

(d) Procedures for operation of the airframe ice protection system must include initial activation, operation after initial activation, and deactivation. Procedures for operation after initial activation of the ice protection system must address—

(1) Continuous operation,

(2) Automatic cycling,

(3) Manual cycling if the airplane is equipped with an ice detection system that alerts the flightcrew each time the ice protection system must be cycled, or

(4) Manual cycling based on a time interval if the airplane type is not equipped with features necessary to implement (d)(1)–(3) of this section.

(e) System installations used to comply with paragraph (a)(1) or (a)(2) of this section must be approved through an amended or supplemental type certificate in accordance with part 21 of this chapter.

Issued in Washington, DC, on March 7, 2013.

Lirio Liu,

Director, Office of Rulemaking.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 48

[TD 9604]

RIN 1545-BJ44

Taxable Medical Devices; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 9604) that were published in the **Federal Register** on Friday, December 7, 2012 (77 FR 72924). The final regulations provide guidance on the excise tax imposed on the sale of certain medical devices, enacted by the Health Care and Education Reconciliation Act of 2010 in conjunction with the Patient Protection and Affordable Care Act.

DATES: This correction is effective on March 13, 2013 and is applicable after December 31, 2012.

FOR FURTHER INFORMATION CONTACT: Natalie Payne, Michael Beker, or Stephanie Bland, at (202) 622-3130 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9604) that are the subject of this correction is under section 4191 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9604) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9604), that are the subject of FR Doc. 2012-29628, are corrected as follows:

1. On page 72925, column 1, in the preamble, under the paragraph heading “Background”, second full paragraph of the column, lines 2 through 9, the language “regulations identified two issues that the IRS and the Treasury Department will study further and on which the IRS and the Treasury Department have requested additional comments. Those issues are discussed later in this preamble. Comments with regard to those issues should be submitted in” is corrected to read “regulations identified one issue that the IRS and the Treasury Department will study further and on which the IRS and the Treasury Department have requested additional comments. That

issue is discussed later in this preamble. Comments with regard to that issue should be submitted in”.

2. On page 72926, column 2, in the preamble, under the paragraph heading “Humanitarian Use Devices”, line 6 from the bottom of the column, the language “excluding HUDs from the definition of ” is corrected to read “excluding HUDs from the definition of a”.

3. On page 72927, column 3, under the paragraph heading “Nonexclusivity of Factors”, line 4 from the bottom of the column, the language “the final regulations include seven” is corrected to read “the final regulations include eight”

4. On page 72928, column 2, under the paragraph heading “Cost”, line 6 from the bottom of the column, the language “used in hospitals, doctors offices and” is corrected to read “used in hospitals, doctors’ offices and”.

5. On page 72929, column 2, under the paragraph heading “Documents Submitted for FDA Notification or Approval”, line 3 from the top of the column, the language “by the general public for individual use.” is corrected to read “by the general public at retail for individual use.”

6. On page 72929, column 3, under the paragraph heading “Capped Rental Devices”, first full paragraph of the column, line 2, the language “in consultation with the Center for” is corrected to read “in consultation with the Centers for”.

7. On page 72930, column 2, under the paragraph heading “A. Proposed Regulations”, line 6, the language “of taxable medical device to the FDA’s” is corrected to read “of a taxable medical device to the FDA’s”.

8. On page 72931, column 1, under the paragraph heading “Installment Sales, Leases, and Long-Term Contracts”, line 3 from the bottom of the column, the language “Payments made pursuant to a contract” is corrected to read “Payments made on or after January 1, 2013, pursuant to a contract”.

9. On page 72932, column 2, under the paragraph heading “Consolidated Form 637 Registration”, line 3, the language “effectuate tax-free sales. Several” is corrected to read “effectuate tax-free sales for further manufacture or export. Several”.

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