

the specifications found in the Accomplishment Instructions of GippsAero Mandatory Service Bulletin SB-GA8-2014-115, Issue 1, dated October 6, 2014, before further flight, re-install the isolators to the correct orientation, or if damage is found, replace with airworthy parts.

(g) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, Standards Office, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Doug Rudolph, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4059; fax: (816) 329-4090; email: doug.rudolph@faa.gov. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(h) Related Information

Refer to MCAI Civil Aviation Safety Authority (CASA) AD No. AD/GA8/8, Amdt 1, dated March 26, 2015. The MCAI can be found in the AD docket on the Internet at: <http://www.regulations.gov/> #!documentDetail;D=FAA-2014-1123-0007.

(i) 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.

(3) The following service information was approved for IBR on April 24, 2015 (80 FR 14810, March 20, 2015).

(i) GippsAero Mandatory Service Bulletin SB-GA8-2014-115, Issue 1, dated October 6, 2014.

(ii) Reserved.

(4) For GippsAero service information identified in this AD, contact GA 8 Airvan (Pty) Ltd, c/o GippsAero Pty Ltd, Attn: Technical Services, P.O. Box 881, Morwell Victoria 3840, Australia; telephone: + 61 03 5172 1200; fax: +61 03 5172 1201; email: techpubs@gippsaero.com; Internet: <http://www.gippsaero.com/customer-support/technical-publications.aspx>.

(5) You may view this service information at the FAA, Small Airplane Directorate, 901 Locust, Kansas City, Missouri 64106. For information on the availability of this material at the FAA, call (816) 329-4148. In addition, you can access this service information on the Internet at <http://www.regulations.gov>

by searching for and locating Docket No. FAA-2014-1123.

(6) 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 Kansas City, Missouri, on October 22, 2015.

Melvin Johnson,

Acting Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015-27438 Filed 10-28-15; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 73

[Docket No. FDA-2014-C-1552]

Listing of Color Additives Exempt From Certification; Spirulina Extract; Confirmation of Effective Date

AGENCY: Food and Drug Administration, HHS.

ACTION: Final rule; confirmation of effective date.

SUMMARY: The Food and Drug Administration (FDA or we) is confirming the effective date of September 22, 2015, for the final rule that appeared in the **Federal Register** of August 21, 2015, and that amended the color additive regulations to expand the permitted use of spirulina extract as a color additive to include use in coating formulations applied to dietary supplement and drug tablets and capsules.

DATES: Effective date of final rule published in the **Federal Register** of August 21, 2015 (80 FR 50762), confirmed: September 22, 2015.

FOR FURTHER INFORMATION CONTACT: Molly A. Harry, Center for Food Safety and Applied Nutrition (HFS-265), Food and Drug Administration, 5100 Paint Branch Pkwy., College Park, MD 20740-3835, 240-402-1075.

SUPPLEMENTARY INFORMATION: In the **Federal Register** of August 21, 2015 (80 FR 50762), we amended the color additive regulations in § 73.530 Spirulina extract (21 CFR 73.530) to expand the permitted use of spirulina extract as a color additive to include use in coating formulations applied to dietary supplement tablets and capsules. We also amended the color

additive regulations to add § 73.1530 Spirulina extract (21 CFR 73.1530) to provide for the safe use of spirulina extract as a color additive in coating formulations applied to drug tablets and capsules.

We gave interested persons until September 21, 2015, to file objections or requests for a hearing. We received no objections or requests for a hearing on the final rule. Therefore, we find that the effective date of the final rule that published in the **Federal Register** of August 21, 2015, should be confirmed.

List of Subjects in 21 CFR Part 73

Color additives, Cosmetics, Drugs, Foods, Medical devices.

Therefore, under the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 341, 342, 343, 348, 351, 352, 355, 361, 362, 371, 379e) and under authority delegated to the Commissioner of Food and Drugs, and redelegated to the Director, Center for Food Safety and Applied Nutrition, we are giving notice that no objections or requests for a hearing were filed in response to the August 21, 2015, final rule. Accordingly, the amendments issued thereby became effective September 22, 2015.

Dated: October 21, 2015.

Susan Bernard,

Director, Office of Regulations, Policy and Social Sciences, Center for Food Safety and Applied Nutrition.

[FR Doc. 2015-27369 Filed 10-28-15; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9733]

RIN 1545-BJ49

United States Property Held by Controlled Foreign Corporations in Transactions Involving Partnerships; Rents and Royalties Derived in the Active Conduct of a Trade or Business; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correcting amendment.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9733) that were published in the **Federal Register** on September 2, 2015 (80 FR 52976). The temporary regulations are regarding the treatment as United States property of

property held by a controlled foreign corporation in connection with certain transactions involving partnerships.

DATES: This correction is effective on October 29, 2015 and applicable beginning September 2, 2015.

FOR FURTHER INFORMATION CONTACT: Rose E. Jenkins at (202) 317-6934 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9733) that are the subject of this correction are under sections 954 and 956 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9733) contain errors that may prove to be misleading and are in need of clarification.

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 1.954-2T is amended by revising paragraph (a)(1) through (c)(1) introductory text, paragraph (c)(2)(iii) introductory text through (c)(2)(iii)(D), paragraph (c)(3) and (d)(1) introductory text, (d)(2)(iii) introductory text through (d)(2)(iii)(D), and the last sentence of paragraph (j) to read as follows:

§ 1.954-3T Foreign personal holding company income (temporary).

(a)(1) through (c)(1) introductory text [Reserved]. For further guidance, see § 1.954-2(a)(1) through (c)(1) introductory text.

(c)(2)(iii) introductory text through (c)(2)(iii)(D) [Reserved]. For further guidance, see § 1.954-2(c)(2)(iii) introductory text through (c)(2)(iii)(D).

(c)(3) and (d)(1) introductory text [Reserved]. For further guidance, see § 1.954-2(c)(3) and (d)(1) introductory text.

(d)(2)(iii) introductory text through (d)(2)(iii)(D) [Reserved]. For further

guidance, see § 1.954-2(d)(2)(iii) introductory text through (d)(2)(iii)(D).

(j) * * * See § 1.954-2(c)(1)(i), (c)(1)(iv), (c)(2)(ii), (c)(2)(iii), (d)(1)(i), (d)(1)(ii), (d)(2)(ii), and (d)(2)(iii), as contained in 26 CFR part 1 revised as of April 1, 2015, for rules applicable to rents or royalties, as applicable, received or accrued before September 1, 2015.

■ **Par. 3.** Section 1.956-1 is amended by revising paragraph (g) introductory text through (g)(3) to read as follows:

§ 1.956-1 Shareholder's pro rata share of a controlled foreign corporation's increase in earnings invested in United States property.

(g) introductory text through (g)(3) [Reserved]. For further guidance, see § 1.956-1T(g) introductory text through (g)(3).

■ **Par. 4.** Section 1.956-1T is amended by revising paragraph (b)(4)(ii), the third sentence of paragraph (b)(4)(iv) *Example 1.* (i), the first sentence of paragraph (b)(4)(iv) *Example 3.* (i), and paragraph (g)(1) to read as follows:

§ 1.956-1T Shareholder's pro rata share of a controlled foreign corporation's increase in earnings invested in United States property (temporary).

(b) * * *
(4) * * *
(ii) *Control.* For purposes of paragraphs (b)(4)(i)(B) and (C) of this section, a controlled foreign corporation controls a foreign corporation or partnership if the controlled foreign corporation and the other foreign corporation or partnership are related within the meaning of section 267(b) or section 707(b). For this purpose, in determining whether two corporations are members of the same controlled group under section 267(b)(3), a person is considered to own stock owned directly by such person, stock owned for the purposes of section 1563(e)(1), and stock owned with the application of section 267(c).

(i) * * *
Example 1. (i) * * * FS2 has no earnings and profits, and FS1 has substantial accumulated earnings and profits. * * *

(i) * * *
Example 3. (i) * * * FS1 has \$100x of post-1986 undisturbed earnings and profits and \$100x post-1986 foreign income taxes, but does not have any cash. * * *

(g) * * * (1) Paragraph (b)(4) of this section applies to taxable years of controlled foreign corporations ending on or after September 1, 2015, and to taxable years of United States shareholders in which or with which such taxable years end, with respect to property acquired on or after September 1, 2015. See paragraph (b)(4) of § 1.956-1T, as contained in 26 CFR part 1 revised as of April 1, 2015, for the rules applicable to taxable years of controlled foreign corporations ending before September 1, 2015, and property acquired before September 1, 2015. For purposes of this paragraph (g)(1), a deemed exchange of property pursuant to section 1001 on or after September 1, 2015, constitutes an acquisition of the property on or after that date.

Martin V. Franks,
Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9733]

RIN 1545-BJ49

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SUPPLEMENTARY INFORMATION: