

(blade), part number (P/N) 709-0103-01—all dash numbers, having a serial number (S/N) up to and including S/N 1428 with a prefix of either “EM-” or “A5-” installed, certificated in any category.

**Compliance:** Required within 10 hours time-in-service (TIS), unless accomplished previously, and thereafter at intervals not to exceed 25 hours TIS.

To prevent failure of a blade tip cap, excessive vibration, and subsequent loss of control of the helicopter, accomplish the following:

(a) Tap inspect the upper and lower sides of each tip cap for bonding separation between the metal shells and the honeycomb core using a steel hammer, P/N 109-3101-58-1, or a coin (quarter) in the area indicated as honeycomb core on Figure 1 of Alert Bollettino Tecnico Nos. 109-106, 109K-22, or 109EP-1, all Revision B, and dated December 19, 2000 (ABT), as applicable. Also, tap inspect for bonding separation in the tip cap to blade bond area (no bonding voids are permitted in this area).

(b) Visually inspect the upper and lower sides of each blade tip cap for swelling or deformation.

(c) Dye-penetrant inspect the tip cap leading edge along the welded joint line of the upper and lower tip cap skin shells for a crack in accordance with the Compliance Instructions, paragraph 3, of the applicable ABT.

(d) If any swelling, deformation, crack, or bonding separation that exceeds the prescribed limits in the applicable maintenance manual is found, replace the blade with an airworthy blade.

(e) Replacement blades affected by this AD must comply with the repetitive inspection requirements of this AD. Replacing an affected blade with a blade having an airworthy blade tip cap, P/N 709-0103-29-109, is terminating action for the requirements of this AD for that blade.

(f) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Contact the Safety Management Office, Rotorcraft Directorate, FAA, for information about previously approved alternative methods of compliance.

(g) The tap inspection and dye-penetrant inspection shall be done in accordance with Agusta Alert Bollettino Tecnico Nos. 109-106, 109K-22, or 109EP-1, all Revision B, and all dated December 19, 2000, as applicable. The Director of the Federal Register approved this incorporation by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51 as of January 7, 2002 (66 FR 60144, December 3, 2001). Copies may be obtained from Agusta, 21017 Cascina Costa di Samarate (VA) Italy, Via Giovanni Agusta 520, telephone 39 (0331) 2291111, fax 39 (0331) 229605-222595. Copies may be inspected at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas; or 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/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

(h) This amendment becomes effective on July 30, 2004.

**Note:** The subject of this AD is addressed in Ente Nazionale per l'Aviazione Civile (Italy) AD Nos. 2000-571, 2000-572, and 2000-573, all dated December 22, 2000.

Issued in Fort Worth, Texas, on June 16, 2004.

**David A. Downey,**

*Manager, Rotorcraft Directorate, Aircraft Certification Service.*

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## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 522

#### Implantation or Injectable Dosage Form New Animal Drugs; N-Butylscopolammonium Bromide

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect approval of a new animal drug application (NADA) filed by Boehringer Ingelheim Vetmedica, Inc. The NADA provides for the veterinary prescription use of a solution of N-butylscopolammonium bromide by intravenous injection for the control of abdominal pain (colic) associated with spasmodic colic, flatulent colic, and simple impactions in horses.

**DATES:** This rule is effective June 25, 2004.

**FOR FURTHER INFORMATION CONTACT:** Melanie R. Berson, Center for Veterinary Medicine (HFV-110), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-7543, e-mail: [mberson@cvm.fda.gov](mailto:mberson@cvm.fda.gov).

**SUPPLEMENTARY INFORMATION:** Boehringer Ingelheim Vetmedica, Inc., 2621 North Belt Highway, St. Joseph, MO 64506-2002, filed NADA 141-228 for the veterinary prescription use of BUSCOPAN (N-butylscopolammonium bromide) Injectable Solution by intravenous injection for the control of abdominal pain (colic) associated with spasmodic colic, flatulent colic, and simple impactions in horses. The NADA is approved as of May 3, 2004, and 21 CFR part 522 is amended by adding § 522.275 to reflect the approval. The basis of approval is discussed in the freedom of information summary.

In accordance with the freedom of information provisions of 21 CFR part

20 and 21 CFR 514.11(e)(2)(ii), a summary of safety and effectiveness data and information submitted to support approval of this application may be seen in the Division of Dockets Management (HFA-305), Food and Drug Administration, 5630 Fishers Lane, rm. 1061, Rockville, MD 20852, between 9 a.m. and 4 p.m., Monday through Friday.

Under section 512(c)(2)(F)(i) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b(c)(2)(F)(i)), this approval qualifies for 5 years of marketing exclusivity beginning May 3, 2004.

The agency has determined under 21 CFR 25.33(d)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

This rule does not meet the definition of “rule” in 5 U.S.C. 804(3)(A) because it is a rule of “particular applicability.” Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

#### List of Subjects in 21 CFR Part 522

Animal drugs.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 522 is amended as follows:

#### PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

**Authority:** 21 U.S.C. 360b.

■ 2. Section 522.275 is added to read as follows:

#### § 522.275 N-Butylscopolammonium bromide.

(a) *Specifications.* Each milliliter of solution contains 20 milligrams (mg) N-butylscopolammonium bromide.

(b) *Sponsor.* See No. 000010 in § 510.600(c) of this chapter.

(c) *Conditions of use in horses—(1) Amount.* 0.3 mg per kilogram of body weight (0.14 mg per pound) slowly intravenously.

(2) *Indications for use.* For the control of abdominal pain (colic) associated with spasmodic colic, flatulent colic, and simple impactions.

(3) *Limitations.* Federal law restricts this drug to use by or on the order of a licensed veterinarian.

Dated: June 14, 2004.

**Linda Tollefson,**

*Acting Director, Center for Veterinary Medicine.*

[FR Doc. 04-14438 Filed 6-24-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9133]

RIN 1545-BB06

#### Depreciation of Vans and Light Trucks

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains regulations relating to the definition of passenger automobile for purposes of the dollar limits on depreciation deductions for passenger automobiles. These regulations affect certain taxpayers that use vans and light trucks in their trade or business.

**DATES:** *Effective Date.* These regulations are effective June 25, 2004.

*Applicability Dates.* These regulations apply to property placed in service by a taxpayer on or after July 7, 2003. For regulations applicable to property placed in service before July 7, 2003, see § 1.280F-6T as in effect prior to July 7, 2003 (§ 1.280F-6T as contained in 26 CFR part 1, revised as of April 1, 2003). Taxpayers may choose to apply § 1.280F-6(c)(3)(iii) to property placed in service prior to July 7, 2003, and if necessary may either amend returns for open taxable years or file a Form 3115 in order to apply § 1.280F-6(c)(3)(iii) to such property.

**FOR FURTHER INFORMATION CONTACT:** Bernard P. Harvey, (202) 622-3110 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

On July 7, 2003, the IRS published temporary regulations (TD 9069) in the **Federal Register** (68 FR 40129) containing amendments to 26 CFR part 1 under section 280F of the Internal Revenue Code of 1986 (Code), including the addition of § 1.280F-6T(c)(3)(iii). On the same date, the IRS published proposed regulations (REG-138495-02) in the **Federal Register** (68 FR 40224) inviting comments under section 280F and inviting requests to hold a public hearing. Several comments were

received, but no requests to hold a public hearing. After consideration of all the comments, the rules in TD 9069 and the proposed regulations are made retroactive for taxpayers that choose to apply the rules to property placed in service before the proposed effective date and are adopted as final regulations. In addition, a conforming amendment is made to § 1.280F-6T, and § 1.280F-6T is redesignated as § 1.280F-6.

##### Explanation of Provisions

Section 280F(a) of the Code imposes annual dollar limits on the depreciation deduction allowable with respect to passenger automobiles. TD 9069 and the proposed regulations provide that a truck or van is not subject to these limits if it is a *qualified nonpersonal use vehicle* as defined in § 1.274-5T(k). This rule applies to vehicles placed in service on or after July 7, 2003.

Commentators suggested that the rule announced by TD 9069 and the proposed regulations be made available retroactively to owners of qualified nonpersonal use vehicles placed in service during the period beginning January 1, 2003, and ending July 6, 2003, and that taxpayers who have filed fiscal-year returns be allowed to amend those returns to claim additional deductions for such vehicles. Commentators have also requested that we give some measure of audit protection to taxpayers who placed qualified nonpersonal use vehicles in service prior to 2003 and depreciated the vehicles in a manner consistent with TD 9069 and the proposed regulations. We have amended the effective date provision to allow taxpayers to use the exclusion for qualified nonpersonal use vehicles for vehicles placed in service prior to July 7, 2003, and to permit taxpayers either to amend tax returns for open taxable years, or to treat the change as a change in method of accounting by filing a Form 3115, "Application for Change in Accounting Method".

Comments received from the funeral services industry requested amendments to the definition of *qualified nonpersonal use vehicles* in the temporary regulations under section 274 to clarify that certain vehicles used in the funeral services industry are qualified nonpersonal use vehicles for purposes of the substantiation requirements under that section. We believe that such an amendment is beyond the scope of these regulations, which are specific to section 280F(a).

Another commentator indicated that the relief afforded by TD 9069 and the proposed regulations is too narrow, and

requested that we amend the regulations to establish a use-based test that would exclude more trucks and vans from section 280F(a). The comment suggested a test that would exclude all trucks and vans for which the taxpayer could demonstrate a specific business need, and which are used for a valid business purpose. We believe that the proposed test is inherently subjective and would cause administrative difficulty of the type that the proposed regulations were designed to avoid. We continue to encourage suggestions for objective use-based tests that could serve as the basis for future guidance.

We were asked by the Office of Advocacy of the U.S. Small Business Administration (Advocacy) to perform a regulatory flexibility analysis because Advocacy believes that TD 9069 and the proposed regulations constitute a legislative rule as defined in the Regulatory Flexibility Act. A Regulatory Flexibility Act (RFA) analysis must be performed for legislative rules having a significant impact on small business, but not for interpretive rules or for legislative rules with no significant impact on small businesses. It is the position of the IRS and Treasury that TD 9069 and the proposed regulations constitute an interpretive rule for which no regulatory flexibility analysis is necessary. In any event, the rule proposed in the regulations is in all cases beneficial to taxpayers and does not have a significant impact on small business for purposes of the Regulatory Flexibility Act.

##### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

##### Drafting Information

The principal author of these regulations is Bernard P. Harvey, Office of Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS