

magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required.”

(2) Add clamps or tie strips to secure the wire bundles in accordance with the service bulletin.

#### Alternative Methods of Compliance

(e) In accordance with 14 CFR 39.19, the Manager, Seattle Aircraft Certification Office, FAA, is authorized to approve alternative methods of compliance for this AD.

#### Incorporation by Reference

(f) The actions shall be done in accordance with Boeing Service Bulletin 777-27-0057, dated August 22, 2002. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; 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).

#### Effective Date

(g) This amendment becomes effective on July 22, 2004.

Issued in Renton, Washington, on June 7, 2004.

**Kalene C. Yanamura,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 04-13497 Filed 6-16-04; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 520

#### Oral Dosage Form New Animal Drugs; Levamisole Powder for Oral Solution; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** The Food and Drug Administration (FDA) is correcting a document that amended the animal drug regulations to reflect approval of a supplemental new animal drug application (NADA) that appeared in the **Federal Register** of March 2, 2004 (69 FR 9753). FDA is correcting the formatting of a citation of approved conditions of use for levamisole powder for oral solution in cattle. This correction is being made so the regulations accurately cite approved

conditions of use of this animal drug product.

**DATES:** This rule is effective June 17, 2004.

#### FOR FURTHER INFORMATION CONTACT:

George K. Haibel, Center for Veterinary Medicine (HFV-6), Food and Drug Administration, 7519 Standish Pl., Rockville, MD 20855, 301-827-4567, e-mail: [george.haibel@fda.gov](mailto:george.haibel@fda.gov).

**SUPPLEMENTARY INFORMATION:** For the reasons set forth in the preamble, FDA is correcting part 520 to read as follows:

#### List of Subjects in 21 CFR Part 520

Animal drugs.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under the authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 520 is corrected by making the following amendment:

#### PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

■ 1. The authority citation for 21 CFR part 520 continues to read as follows:

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

#### § 520.1242a [Corrected]

■ 2. In § 520.1242a, paragraph (b)(2), remove the reference “(e)(1)(ii)(a)” and add in its place “(e)(1)(ii)(A)”.

Dated: June 4, 2004.

**Stephen F. Sundlof,**

*Director, Center for Veterinary Medicine.*

[FR Doc. 04-13603 Filed 6-16-04; 8:45 am]

**BILLING CODE 4160-01-S**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 522

#### Implantation or Injectable Dosage Form New Animal Drugs; Acepromazine Maleate Injection

**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 an abbreviated new animal drug application (ANADA) filed by Boehringer Ingelheim Vetmedica, Inc. The ANADA provides for the veterinary prescription use of acepromazine maleate injectable solution in dogs, cats, and horses as a tranquilizer.

**DATES:** This rule is effective June 17, 2004.

#### FOR FURTHER INFORMATION CONTACT:

Lonnie W. Luther, Center for Veterinary Medicine (HFV-104), Food and Drug Administration, 7519 Standish Pl., Rockville, MD 20855, 301-827-8549, e-mail: [lluther@cvm.fda.gov](mailto:lluther@cvm.fda.gov).

#### SUPPLEMENTARY INFORMATION:

Boehringer Ingelheim Vetmedica, Inc., 2621 North Belt Hwy., St. Joseph, MO 64506-2002, filed ANADA 200-361 that provides for the veterinary prescription use of Acepromazine Maleate (acepromazine maleate) Injection in dogs, cats, and horses as a tranquilizer. Boehringer Ingelheim Vetmedica's Acepromazine Maleate Injection is approved as a generic copy of Fort Dodge Animal Health's PROMACE Injectable approved under NADA 15-030. The ANADA is approved as of April 14, 2004, and the regulations are amended in 21 CFR 522.23 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.

The agency has determined under 21 CFR 25.33(a)(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.

### § 522.23 [Amended]

■ 2. Section 522.23 is amended in paragraph (b), introductory text, by removing “000856 and 059130” and by adding in its place “000010, 000856, and 059130”.

Dated: May 18, 2004.

Andrew J. Beaulieu,

Acting Director, Center for Veterinary Medicine.

[FR Doc. 04-13602 Filed 4-16-04; 8:45 am]

BILLING CODE 4160-01-S

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9132]

RIN 1545-BB05

#### Changes in Use Under Section 168(i)(5)

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations relating to the depreciation of property subject to section 168 of the Internal Revenue Code (MACRS property). Specifically, these regulations provide guidance on how to depreciate MACRS property for which the use changes in the hands of the same taxpayer. The regulations reflect changes to the law made by the Tax Reform Act of 1986.

**DATES:** *Effective Date:* These regulations are effective June 17, 2004.

*Applicability Date:* For dates of applicability, see §§ 1.168(i)-1(l)(2) and 1.168(i)-4(g).

**FOR FURTHER INFORMATION CONTACT:** Sara Logan or Kathleen Reed, (202) 622-3110 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains amendments to 26 CFR part 1. On July 21, 2003, the IRS and Treasury Department published a notice of proposed rulemaking in the *Federal Register* (REG-138499-02; 68 FR 43047), relating to a change in the use of MACRS property in the hands of the same taxpayer (change in the use) under section 168(i)(5) of the Internal Revenue Code (Code) and relating to a change in the use of assets in a general asset account under section 168(i)(4). On March 1, 2004, §§ 1.168(a)-1 and 1.168(b)-1 that were contained in this

notice of proposed rulemaking were withdrawn (REG-138499-02; 69 FR 9560). No public hearing was requested or held. Written or electronic comments responding to the notice of proposed rulemaking were received. After consideration of all the comments, the proposed regulations are adopted as amended by this Treasury decision. The revisions are discussed below.

#### Explanation of Provisions

##### Scope

The final regulations provide the rules for determining the annual depreciation allowance under section 168 for MACRS property as a result of a change in the use of such property. Changes in the use include a conversion of personal use property to a business or income-producing use, a conversion of MACRS property to personal use, or a change in the use of MACRS property that results in a different recovery period, depreciation method, or both.

##### I. Conversion to Business Use

The final regulations retain the rules contained in the proposed regulations, providing that personal use property converted to business or income-producing use is treated as being placed in service by the taxpayer on the date of the conversion. Thus, the property is depreciated by using the applicable depreciation method, recovery period, and convention prescribed under section 168 for the property beginning in the taxable year the change in the use occurs (year of change). No comments were received suggesting changes to these rules. The final regulations, however, clarify that these rules do not apply when another section of the Code (or regulations under that section) prescribes the depreciation treatment for a change to business use. For example, if listed property (as defined in section 280F(d)(4)) is predominantly used by a taxpayer in a qualified business use in a taxable year, then in a subsequent taxable year is exclusively used by the taxpayer for personal purposes, and then in a later taxable year is predominantly used by the taxpayer in a qualified business use, section 280F(b)(2)(A) requires that the property be depreciated under the alternative depreciation system of section 168(g) in the later taxable year and subsequent taxable years.

##### II. Conversion to Personal Use

The final regulations retain the rule contained in the proposed regulations providing that a conversion of MACRS property from business or income-producing use to personal use is treated

as a disposition of the property. Depreciation for the year of change is computed by taking into account the applicable convention. No gain, loss, or depreciation recapture is recognized upon the conversion. A commentator questioned whether recapture of excess depreciation under section 280F(b)(2) occurs upon a conversion of listed property from business use to only personal use. Upon this conversion, the listed property is not predominantly used in a qualified business use for that taxable year for purposes of section 280F(b) and, consequently, section 280F(b)(2) requires any excess depreciation (as defined in section 280F(b)(2)(B)) to be included in gross income for the taxable year in which the listed property is converted to personal use. Accordingly, the IRS and Treasury Department have included a cross-reference to section 280F(b)(2) in the final regulations.

##### III. MACRS Property—Use Changes After Placed-In-Service Year

The final regulations provide rules for MACRS property if a change in the use of the property occurs after the property's placed-in-service year but the property continues to be MACRS property in the hands of the taxpayer.

A. *Determination of a change in the use.* The final regulations remain unchanged from the proposed regulations. Consequently, a change in the use of MACRS property generally occurs when the primary use of the MACRS property in the taxable year is different from its primary use in the immediately preceding taxable year. However, in determining whether a taxpayer begins or ceases to use MACRS property predominantly outside the United States, the predominant use, instead of the primary use, of the MACRS property governs. A commentator questioned how this predominant use test is applied to rolling stock (for example, locomotives, freight and passenger train cars) that is not described under section 168(g)(4)(B) and that is used within and without the United States. This question concerns how to trace the movement of this rolling stock to determine its physical location, which the IRS and Treasury Department believe is beyond the scope of these regulations.

B. *Change in the use of MACRS property resulting in a different recovery period and/or depreciation method.* The final regulations retain the rules contained in the proposed regulations for determining the applicable depreciation method, recovery period, and convention used to determine the depreciation allowances for the MACRS