

College Park, MD 20740. These forms also are available on the Food and Drug Administration's Web site at <http://www.fda.gov/Food/GuidanceRegulation/FoodFacilityRegistration/AcidifiedLACFRegistration/default.htm>. For electronic submission go to FDA's Industry Systems Web site at [www.access.fda.gov](http://www.access.fda.gov). Commercial processors duly registered in accordance with this section shall notify the Food and Drug Administration not later than 90 days after such commercial processor ceases or discontinues the manufacture, processing, or packing of thermally processed foods in any establishment: *Provided*, that such notification shall not be required as to the temporary cessation necessitated by the seasonal character of the particular establishment's production or caused by temporary conditions including but not limited to strikes, lockouts, fire, or acts of God.

(2) *Process filing.* A commercial processor engaged in the thermal processing of low-acid foods packaged in hermetically sealed containers shall, not later than 60 days after registration and prior to the packing of a new product, provide the Food and Drug Administration information as to the scheduled processes including but not limited to the processing method, type of retort or other thermal processing equipment employed, minimum initial temperatures, times and temperatures of processing, sterilizing value (Fo), or other equivalent scientific evidence of process adequacy, critical control factors affecting heat penetration, and source and date of the establishment of the process, for each such low-acid food in each container size: *Provided*, that the filing of such information does not constitute approval of the information by the Food and Drug Administration, and that information concerning processes and other data so filed shall be regarded as trade secrets within the meaning of 21 U.S.C. 331(j) and 18 U.S.C. 1905. This information shall be submitted on the following forms as appropriate: Form FDA 2541d (Food Process Filing for Low-Acid Retorted Method), Form FDA 2541f (Food Process Filing for Water Activity/Formulation Control Method), or Form FDA 2541g (Food Process Filing for Low-Acid Aseptic Systems). These forms are available from the LACF Registration Coordinator (HFS-303), Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5001 Campus Dr., College Park, MD 20740, or at any Food and Drug Administration district office. The completed form(s) shall be

submitted to the LACF Registration Coordinator (HFS-303), Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5001 Campus Dr., College Park, MD 20740. These forms also are available on the Food and Drug Administration's Web site at <http://www.fda.gov/Food/GuidanceRegulation/FoodFacilityRegistration/AcidifiedLACFRegistration/default.htm>. For electronic submission, go to FDA's Industry Systems Web site at [www.access.fda.gov](http://www.access.fda.gov).

\* \* \* \* \*

(ii) If a packer intentionally makes a change in a previously filed scheduled process by reducing the initial temperature or retort temperature, reducing the time of processing, or changing the product formulation, the container, or any other condition basic to the adequacy of scheduled process, he shall prior to using such changed process obtain substantiation by qualified scientific authority as to its adequacy. Such substantiation may be obtained by telephone, telegram, or other media, but must be promptly recorded, verified in writing by the authority, and contained in the packer's files for review by the Food and Drug Administration. Within 30 days after first use, the packer shall submit to the LACF Registration Coordinator (HFS-303), Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5001 Campus Dr., College Park, MD 20740 a complete description of the modifications made and utilized, together with a copy of his file record showing prior substantiation by a qualified scientific authority as to the safety of the changed process. Any intentional change of a previously filed scheduled process or modification thereof in which the change consists solely of a higher initial temperature, a higher retort temperature, or a longer processing time, shall not be considered a change subject to this paragraph, but if that modification is thereafter to be regularly scheduled, the modified process shall be promptly filed as a scheduled process, accompanied by full information on the specified forms as provided in this paragraph.

\* \* \* \* \*

(i) This section shall not apply to the commercial processing of any food processed under the continuous inspection of the meat and poultry inspection program of the Food Safety and Inspection Service of the Department of Agriculture under the Federal Meat Inspection Act (34 Stat. 1256, as amended by 81 Stat. 584 (21 U.S.C. 601 *et seq.*)) and the Poultry

Products Inspection Act (71 Stat. 441, as amended by 82 Stat. 791 (21 U.S.C. 451 *et seq.*)).

\* \* \* \* \*

Dated: July 12, 2016.

**Leslie Kux,**

*Associate Commissioner for Policy.*

[FR Doc. 2016-16968 Filed 7-18-16; 8:45 am]

BILLING CODE 4164-01-P

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9761]

RIN 1545-BM88

#### Inversions and Related Transactions; Correction

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

**ACTION:** Final and temporary regulations; correcting amendment.

**SUMMARY:** This document contains corrections to a correction document for final and temporary regulations (TD 9761) that was published in the **Federal Register** on June 23, 2016 (81 FR 40810).

**DATES:** This correction is effective on July 19, 2016 and applicable on June 23, 2016.

**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 9761) that are the subject of this correction are under sections 304, 367, 956, 7701(l), and 7874 of the Internal Revenue Code.

##### Correction of Publication

In correcting amendment FR Doc. 2016-14649, published in the issue of Thursday, June 23, 2016 (81 FR 40810), make the following correction:

On page 40811, in the first column, remove amendatory instruction 6.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

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 1.956–2T is amended by revising the first sentence of paragraph (a)(4)(iv) *Example 3.(A)*, the second sentence of paragraph (a)(4)(iv) *Example 3.(B)*, and the third sentence of paragraph (a)(4)(iv) *Example 4.(B)* to read as follows:

**§ 1.956–2T Definition of United States property (temporary).**

\* \* \* \* \*

(a) \* \* \*

(4) \* \* \*

(iv) \* \* \*

*Example 3. (A) Facts.* Before the inversion transaction, FA also wholly owns USP, a domestic corporation, which, in turn, wholly owns, LFS, a foreign corporation that is a controlled foreign corporation. \* \* \*

(B) \* \* \* Because LFS was a controlled foreign corporation and a member of the EAG with respect to the inversion transaction on the completion date, and DT was not a United States shareholder with respect to LFS on or before the completion date, LFS is excluded from the definition of expatriated foreign subsidiary pursuant to § 1.7874–12T(a)(9)(ii). \* \* \*

*Example 4. \* \* \**

(B) \* \* \* Because LFSS was not a member of the EAG with respect to the inversion transaction on the completion date, LFSS is not excluded from the definition of expatriated foreign subsidiary pursuant to § 1.7874–12T(a)(9)(ii). \* \* \*

\* \* \* \* \*

■ **Par. 3.** Section 1.7874–8T is amended by revising the ninth sentence of paragraph (h) *Example 3.(ii)* to read as follows:

**§ 1.7874–8T Disregard of certain stock attributable to multiple domestic entity acquisitions (temporary).**

\* \* \* \* \*

(h) \* \* \*

*Example 3. \* \* \**

(ii) \* \* \* Accordingly, the excluded amount is \$112.50x calculated as 150 (200, the total number of prior acquisition shares, less 50, the allocable redeemed shares) multiplied by \$0.75x (the fair market value of a single share of FA stock on the completion date with respect to the DT2 acquisition). \* \* \*

\* \* \* \* \*

**Martin V. Franks,**

Chief, Publications and Regulations Branch,  
Legal Processing Division, Associate Chief  
Counsel (Procedure and Administration).

[FR Doc. 2016–16470 Filed 7–18–16; 8:45 am]

BILLING CODE 4830–01–P

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG–2016–0645]

**Drawbridge Operation Regulation; State Boat Channel, Captree Island, NY**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of deviation from drawbridge regulation.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the Captree State Parkway Bridge across the State Boat Channel, mile 30.7 at Captree Island, New York. This deviation is necessary to allow the bridge owner to perform painting and steel repairs.

**DATES:** This deviation is effective from September 6, 2016 to December 16, 2016.

**ADDRESSES:** The docket for this deviation, [USCG–2016–0645] is available at <http://www.regulations.gov>. Type the docket number in the “SEARCH” box and click “SEARCH”. Click on Open Docket Folder on the line associated with this deviation.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this temporary deviation, call or email Judy Leung-Yee, Project Officer, First Coast Guard District, telephone (212) 514–4330, email [judy.k.leung-yee@uscg.mil](mailto:judy.k.leung-yee@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

The Captree State Parkway Bridge, mile 30.7, across the State Boat Channel, has a vertical clearance in the closed position of 29 feet at mean high water and 30 feet at mean low water. The existing bridge operating regulations are found at 33 CFR 117.799(i).

The waterway is transited by seasonal recreational traffic.

New York State DOT, the owner of the bridge, requested a temporary deviation from the normal operating schedule to perform painting and steel repairs.

Under this temporary deviation, the Captree State Parkway Bridge will not open for marine traffic from September 6, 2016 to December 16, 2016.

Vessels able to pass under the bridge in the closed position may do so at anytime. The bridge will not be able to open for emergencies and there is no immediate alternate route for vessels to pass.

The Coast Guard will inform the users of the waterways through our Local Notice and Broadcast to Mariners of the change in operating schedule for the bridge so that vessel operations can

arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: July 14, 2016.

**C.J. Bisignano,**

Supervisory Bridge Management Specialist,  
First Coast Guard District.

[FR Doc. 2016–17006 Filed 7–18–16; 8:45 am]

BILLING CODE 9110–04–P

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG–2016–0555]

RIN 1625–AA00

**Safety Zone; Navy UNDET, Apra Outer Harbor, GU**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for navigable waters within a 700-yard radius on the surface and 1400-yard radius underwater of the Navy underwater detonation operations in the waters of Apra Outer Harbor, Guam. The Coast Guard believes this safety zone regulation is necessary to protect all persons and vessel that would otherwise transit or be within the affected areas from possible safety hazards associated with underwater detonation operations. Entry of vessels or persons into these zones is prohibited unless specifically authorized by the Captain of the Port Guam.

**DATES:** This rule is effective from 8 a.m. through 4 p.m. on July 28, 2016.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG–2016–0555 in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rule.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Chief Kristina Gauthier, Sector Guam, U.S. Coast Guard; telephone (671) 355–4866, email [Kristina.M.Gauthier@uscg.mil](mailto:Kristina.M.Gauthier@uscg.mil).

**SUPPLEMENTARY INFORMATION:**