

with § 11.38, and they become part of the type-certification basis under § 21.101.

Novel or Unusual Design Features

The Boeing Models 737-700, -700C, -800, -900ER, -7, -8, and -9 series airplanes will incorporate the following novel or unusual design features: Digital systems architecture composed of several connected networks. This network architecture and network configuration may be used for or interfaced with a diverse set of functions, including:

- Flight safety related control, communication, and navigation systems (aircraft control domain);
- Operation and administrative support (operator information services domain); and
- Passenger information and entertainment systems (passenger entertainment domain), and the capability to allow access to or by external network sources.

Discussion

The proposed integrated network configuration on the Models 737-700, -700C, -800, -900ER, -7, -8, and -9 may allow increased connectivity with external network sources and will have more interconnected networks and systems, such as passenger entertainment and information services, than previous 737 airplane models. This may allow the exploitation of network security vulnerabilities resulting in intentional or unintentional destruction, disruption, degradation, or exploitation of data and systems critical to the safety and maintenance of the airplane, which could result in unsafe conditions for the airplane and its occupants.

The existing regulations and guidance material did not anticipate these types of system architectures or access to airplane systems. Furthermore, 14 CFR regulations and current system safety assessment policy and techniques do not address potential security vulnerabilities that could be caused by unauthorized access to airplane data busses and servers. Therefore, these special conditions are issued to ensure that the security (i.e., confidentiality, integrity, and availability) of airplane systems are not compromised by unauthorized wired or wireless electronic connections between airplane operation systems and networks and the passenger domain.

Applicability

As discussed above, these special conditions are applicable to the Models 737-700, -700C, -800, -900ER, -7, -8, and -9 series airplanes. Should The

Boeing Company apply at a later date for a change to the type certificate to include another model incorporating the same novel or unusual design feature, the special conditions would apply to that model as well.

Conclusion

This action affects only certain novel or unusual design features on certain model series of airplanes. It is not a rule of general applicability.

The substance of these special conditions has been subjected to the notice and comment period in several prior instances and has been derived without substantive change from those previously issued. It is unlikely that prior public comment would result in a significant change from the substance contained herein. Therefore, because a delay would significantly affect the certification of the airplane, the FAA has determined that prior public notice and comment are unnecessary and impracticable, and good cause exists for adopting these special conditions upon issuance. The FAA is requesting comments to allow interested persons to submit views that may not have been submitted in response to the prior opportunities for comment described above.

List of Subjects in 14 CFR Part 25

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

The authority citation for these special conditions is as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

The Special Conditions

■ Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are issued as part of the type certification basis for The Boeing Company Models 737-700, -700C, -800, -900ER, -7, -8, and -9 series airplanes.

Isolation or Airplane Electronic System Security Protection From Unauthorized Internal Access

1. The applicant must ensure that the design provides isolation from, or airplane electronic system security protection against, access by unauthorized sources internal to the airplane. The design must prevent inadvertent and malicious changes to, and all adverse impacts upon, airplane equipment, systems, networks, or other assets required for safe flight and operations.

2. The applicant must establish appropriate procedures to allow the operator to ensure that continued

airworthiness of the airplane is maintained, including all post type certification modifications that may have an impact on the approved electronic system security safeguards.

Issued in Renton, Washington, on May 5, 2014.

Jeffrey E. Duven,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 17

[Docket No. FDA-2014-N-0113]

Maximum Civil Money Penalty Amounts; Civil Money Penalty Complaints; Confirmation of Effective Date

AGENCY: Food and Drug Administration, HHS.

ACTION: Direct final rule; Confirmation of effective date.

SUMMARY: The Food and Drug Administration (FDA) is confirming the effective date of June 18, 2014, for the direct final rule that appeared in the **Federal Register** of February 3, 2014. The direct final rule revises the regulations to update the table to adjust the preceding maximum civil penalty amounts for inflation as prescribed by the Federal Civil Penalties Inflation Adjustment Act of 1990 (FCPIAA). The direct final rule also revises the regulations to amend the process for initiating certain civil money penalty (CMP) administrative actions. This document confirms the effective date of the direct final rule.

DATES: Effective date of the direct final rule published in the **Federal Register** of February 3, 2014 (79 FR 6088), confirmed: June 18, 2014.

FOR FURTHER INFORMATION CONTACT: Jarilyn Dupont, Office of Policy, Food and Drug Administration, 10903 New Hampshire Ave., Silver Spring, MD 20903, 301-796-4830.

SUPPLEMENTARY INFORMATION: In the **Federal Register** of February 3, 2014 (79 FR 6088), FDA published the direct final rule Maximum Civil Money Penalty Amounts; Civil Money Penalty Complaints. The direct final rule revises the table in 21 CFR 17.2 to adjust the preceding maximum CMP amounts for inflation as prescribed by FCPIAA. The adjusted CMPs have been updated to

account for the inflation as prescribed by FCPIAA. The direct final rule also revises 21 CFR 17.5(a) to provide authority for the Chief Counsel to delegate the responsibility for initiating a CMP administrative action against a tobacco retailer.

FDA also solicited comments concerning the changes for a 75-day period ending April 21, 2014, in a proposed rule that published in the **Federal Register** of February 3, 2014 (79 FR 6112). FDA stated that the effective date of the direct final rule would be June 18, 2014, 60 days after the end of the comment period, unless any significant adverse comment was submitted to FDA during the comment period. FDA did not receive any significant adverse comments.

Authority: Therefore, under the Federal Food, Drug, and Cosmetic Act and the Public Health Service Act, and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 17 is amended. Accordingly, the amendments issued thereby are effective.

Dated: June 2, 2014.

Leslie Kux,

Assistant Commissioner for Policy.

[FR Doc. 2014-13165 Filed 6-5-14; 8:45 am]

BILLING CODE 4160-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9667]

RIN 1545-BK00

Requirements for Taxpayers Filing Form 5472

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations on Form 5472, "Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business." The final regulations affect certain 25-percent foreign-owned domestic corporations and certain foreign corporations that are engaged in a trade or business in the United States that are required to file Form 5472.

Contemporaneously, new proposed regulations are being issued that would remove a current provision for timely filing of Form 5472 separately from an income tax return that is untimely filed. As a result, the proposed regulations would require Form 5472 to be filed in

all cases only with the filer's income tax return for the taxable year by the due date (including extensions) of that return.

DATES: *Effective Date:* These regulations are effective on June 6, 2014.

Applicability Date: For dates of applicability, see §§ 1.6038A-1(n) and 1.6038A-2(h).

FOR FURTHER INFORMATION CONTACT:

Anand Desai, (202) 317-6939 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On June 10, 2011, the IRS and the Treasury Department published temporary regulations and a notice of proposed rulemaking by cross-reference to the temporary regulations in the **Federal Register** (76 FR 33997, TD 9529, 2011-30 IRB 57; REG-101352-11, 76 FR 34019) (2011 regulations) under sections 6038A and 6038C of the Internal Revenue Code (Code). The 2011 regulations amended final regulations under § 1.6038A-2 to provide that duplicate filing of Form 5472 generally would no longer be required regardless of whether the filer files a paper or an electronic income tax return. As a result, the regulations' only remaining provision for filing a Form 5472 separately from the filer's income tax return applies to cases in which the filer's income tax return is not timely filed.

No comments were received on the 2011 regulations, and no public hearing was requested or held. Accordingly, this Treasury decision adopts the 2011 regulations without substantive change as final regulations and removes the corresponding temporary regulations.

However, contemporaneous with these final regulations, the IRS and the Treasury Department are proposing the removal of § 1.6038A-2(e), which provides for a filer to timely file a Form 5472 separately from the filer's income tax return if the income tax return is untimely filed. As a result, the proposed regulations would require that Form 5472 be filed in all cases only with the filer's income tax return for the taxable year by the due date (including extensions) of that return. For further information, see the proposed regulations set forth in the Proposed Rules section in this issue of the **Federal Register**.

Special Analyses

It has been determined that this final regulation is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13653. Therefore, a regulatory

assessment is not required. It has also 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 regulation does 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 preceding this regulation 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 Anand Desai, Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

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 1.6038A-1 is amended by revising paragraph (n)(2) to read as follows:

§ 1.6038A-1 General requirements and definitions.

* * * * *

(n) * * *

(2) *Section 1.6038A-2.* Section 1.6038A-2 (relating to the requirement to file Form 5472) generally applies for taxable years beginning after July 10, 1989. However, § 1.6038A-2 as it applies to reporting corporations whose sole trade or business in the United States is a banking, financing, or similar business as defined in § 1.864-4(c)(5)(i) applies for taxable years beginning after December 10, 1990. Section 1.6038A-2(d) and (e) apply for taxable years ending on or after June 10, 2011. For taxable years ending before June 10, 2011, see § 1.6038A-2(d) and (e) as contained in 26 CFR part 1 revised as of April 1, 2011.

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§ 1.6038A-1T [Removed]

■ **Par. 3.** Section 1.6038A-1T is removed.