

**SUMMARY:** This document contains corrections to final regulations relating to the application of section 263A of the Internal Revenue Code to property produced in the trade or business of farming. This document was published in the **Federal Register** on August 21, 2000 (65 FR 50638).

**EFFECTIVE DATE:** August 21, 2000.

**FOR FURTHER INFORMATION CONTACT:** Grant D. Anderson (202) 622-4970 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Need for Correction**

As published, the final regulations (TD 8897) contain errors that may prove to be misleading and are in need of clarification.

##### **Correction of Publication**

Accordingly, the publication of the final regulations (TD 8897), which were the subject of FR Doc. 00-21103, is corrected as follows:

1. On page 50638, column 3, in the preamble under the paragraph heading, "Background", line 3, the language "proposed rulemaking (REG-208151-91)" is corrected to read "proposed rulemaking (REG-209316-86)".

2. On page 50640, column 3, paragraph 1, line 14, the language "I.R.B. (Sept. 5, 2000) issued" is corrected to read "I.R.B. 256 (Sept. 5, 2000) issued".

#### **PART 1—[CORRECTED]**

##### **§ 1.263A-1 [Corrected]**

3. On page 50644, column 2, in amendatory instruction Par. 5., remove item designations for items "1." and "2." and correctly designate the items "2." and "3.", respectively. Add new item "1." to read as follows:

1. The last sentence of paragraph (a)(3)(v) is revised.

4. On page 50644, column 2, § 1.263A-1, remove the five asterisks following the section heading and add the following language for the last sentence of paragraph (a)(3)(v) to read as follows:

##### **§ 1.263A-1 Uniform capitalization of costs.**

(a) \* \* \*

(3) \* \* \*

(v) \* \* \* See sections 263A(d) and 263A(e) and § 1.263A-4 for rules

relating to taxpayers engaged in a farming business.

\* \* \* \* \*

##### **§ 1.263A-4 [Corrected]**

5. On page 50644, column 3, § 1.263A-4, paragraph (a)(2)(i)(B), line 3, the language "disbursements method under section" is corrected to read "disbursements method of accounting (cash method) under section".

6. On page 50648, column 3, § 1.263A-4, paragraph (d)(2), line 5 from the top of the column, the language "required to use the accrual method" is corrected to read "required to use an accrual method".

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).*

[FR Doc. 00-25998 Filed 10-13-00; 8:45 am]

**BILLING CODE 4830-01-P**

#### **DEPARTMENT OF DEFENSE**

##### **Department of the Navy**

##### **32 CFR Part 706**

##### **Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972**

**AGENCY:** Department of the Navy, DOD.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General of the Navy (Admiralty and Maritime Law) has determined that USS *Zephyr* (PC 8) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special function as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

**EFFECTIVE DATE:** June 5, 2000.

##### **FOR FURTHER INFORMATION CONTACT:**

Lieutenant Commander Gregg A. Cervi, JAGC, U.S. Navy, Deputy Assistant Judge Advocate General (Admiralty and Maritime Law), Office of the Judge

Advocate General, Washington Navy Yard, DC 20374-5066, Telephone number: (202) 685-5040.

**SUPPLEMENTARY INFORMATION:** Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy amends 32 CFR Part 706. This amendment provides notice that the Deputy Assistant Judge Advocate General of the Navy (Admiralty and Maritime Law), under authority delegated by the Secretary of the Navy, has certified that USS *Zephyr* (PC 8) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS without interfering with its special function as a naval ship: Rule 21(c) pertaining to the placement of the stern light as nearly as practicable at the stern. The Deputy Assistant Judge Advocate General of the Navy (Admiralty and Maritime Law) has also certified that the light involved is located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR Parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the placement of lights on this vessel in a manner differently from that prescribed herein will adversely affect the vessel's ability to perform its military functions.

##### **List of Subjects in 32 CFR Part 706**

Marine safety, Navigation (water), and Vessels.

Accordingly, 32 CFR part 706 is amended as follows:

##### **PART 706—[AMENDED]**

1. The authority citation for 32 CFR part 706 continues to read as follows:

**Authority:** 33 U.S.C. 1605.

2. Table 3 of § 706.2 is amended by revising the entry for USS *Zephyr* to read as follows:

##### **§ 706.2 Certifications of the Secretary of the Navy under Executive Order 11964 and 33 U.S.C. 1605.**

\* \* \* \* \*

TABLE 3

Vessel	No.	Masthead lights are arc of visibility; rule 21(a)	Side lights arc of visibility; rule 21(b)	Stern lights arc of visibility; rule 21(c)	Side lights distance in-board of ship's sides in meters 3(b) annex 1	Stern light, distance forward of stern in meters, rule 21(c)	Forward anchor light, height above hull in meters, 2(K) annex 1	Anchor lights relationship of aft light to forward light in meters 2(K) annex 1
USS <i>Zephyr</i> .....	PC-8	*	*	*	*	<sup>1</sup> 28.26	3.01	1.1 below
		*	*	*	*	*		*

<sup>1</sup> Only when towing.

\* \* \* \* \*

Approved: June 5, 2000.

G.A. Cervi,

Lieutenant Commander, JAGC, U.S. Navy,  
Deputy Assistant Judge Advocate General  
(Admiralty and Maritime Law).

[FR Doc. 00-26268 Filed 10-13-00; 8:45 am]

BILLING CODE 3810-FF-P

## DEPARTMENT OF DEFENSE

### Department of the Navy

#### 32 CFR Part 706

#### Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972

**AGENCY:** Department of the Navy, DOD.  
**ACTION:** Final rule.

**SUMMARY:** The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General of the Navy (Admiralty and Maritime Law) has determined that USS *Bonhomme Richard* (LHD 6) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special function as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

**EFFECTIVE DATE:** November 9, 1999.

#### FOR FURTHER INFORMATION CONTACT:

Lieutenant Commander Gregg A. Cervi, JAGC, U.S. Navy, Admiralty Counsel, Office of the Judge Advocate General, Navy Department, Washington Navy Yard, Washington, DC 20374-5066, Telephone number: (202) 685-5040.

**SUPPLEMENTARY INFORMATION:** Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy

amends 32 CFR Part 706. This amendment provides notice that the Deputy Assistant Judge Advocate General of the Navy (Admiralty and Maritime Law), under authority delegated by the Secretary of the Navy, has certified that USS *Bonhomme Richard* (LHD 6) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS without interfering with its special function as a naval ship: Annex I paragraph 2(f)(i) pertaining to the placement of the masthead lights above and clear of all obstructions. The Deputy Assistant Judge Advocate General of the Navy (Admiralty and Maritime Law) has also certified that the lights involved are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR Parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the placement of lights on this vessel in a manner differently from that prescribed herein will adversely affect the vessel's ability to perform its military functions.

#### List of Subjects in 32 CFR Part 706

Marine safety, Navigation (water), and Vessels.

Accordingly, 32 CFR part 706 is amended as follows:

#### PART 706—[AMENDED]

1. The authority citation for 32 CFR part 706 continues to read as follows:

**Authority:** 33 U.S.C. 1605.

2. Table 4, paragraph 6, of § 706.2 is amended by adding, in numerical order, the following entry for USS *Bonhomme Richard*:

#### § 706.2 Certifications of the Secretary of the Navy under Executive Order 11964 and 33 U.S.C. 1605.

\* \* \* \* \*

USS *Bonhomme Richard* (LHD 6) ..... 1°12'

\* \* \* \* \*

Approved: November 9, 1999.

G. A. Cervi,

Lieutenant Commander, JAGC, U.S. Navy,  
Deputy Assistant Judge Advocate, General  
(Admiralty and Maritime Law).

**Editorial Note:** This document was received at the Office of the Federal Register October 6, 2000.

[FR Doc. 00-26267 Filed 10-13-00; 8:45 am]

BILLING CODE 3810-FF-P

## DEPARTMENT OF DEFENSE

### Department of the Navy

#### 32 CFR Part 706

#### Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972

**AGENCY:** Department of the Navy, DOD.  
**ACTION:** Final rule.

**SUMMARY:** The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General of the Navy (Admiralty and Maritime Law) has determined that USS *Shamal* (PC 13) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special function as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

**EFFECTIVE DATE:** May 4, 2000.

#### FOR FURTHER INFORMATION CONTACT:

Lieutenant Commander Gregg A. Cervi,