

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. 99-NM-205-AD]

RIN 2120-AA64

#### Airworthiness Directives; Airbus Model A300 Series Airplanes

**AGENCY:** Federal Aviation Administration, DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** This document proposes the adoption of a new airworthiness directive (AD) that is applicable to certain Airbus Model A300 series airplanes. This proposal would require modification of wing center box angle fittings at frame 47. This proposal is prompted by issuance of mandatory continuing airworthiness information by a foreign civil airworthiness authority. The actions specified by the proposed AD are intended to prevent reduced structural integrity of the wing center box angle fittings at frame 47 due to fatigue cracking.

**DATES:** Comments must be received by February 28, 2000.

**ADDRESSES:** Submit comments in triplicate to the Federal Aviation Administration (FAA), Transport Airplane Directorate, ANM-114, Attention: Rules Docket No. 99-NM-205-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056.

Comments may be inspected at this location between 9:00 a.m. and 3:00 p.m., Monday through Friday, except Federal holidays.

The service information referenced in the proposed rule may be obtained from Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. This information may be examined at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington.

**FOR FURTHER INFORMATION CONTACT:** Norman B. Martenson, Manager,

International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (425) 227-2110; fax (425) 227-1149.

#### SUPPLEMENTARY INFORMATION:

##### Comments Invited

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications shall identify the Rules Docket number and be submitted in triplicate to the address specified above. All communications received on or before the closing date for comments, specified above, will be considered before taking action on the proposed rule. The proposals contained in this notice may be changed in light of the comments received.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the proposed rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report summarizing each FAA-public contact concerned with the substance of this proposal will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this notice must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket Number 99-NM-205-AD." The postcard will be date stamped and returned to the commenter.

##### Availability of NPRMs

Any person may obtain a copy of this NPRM by submitting a request to the FAA, Transport Airplane Directorate, ANM-114, Attention: Rules Docket No. 99-NM-205-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056.

##### Discussion

The Direction Generale de l'Aviation Civile (DGAC), which is the airworthiness authority for France, notified the FAA that an unsafe condition may exist on certain Airbus Model A300 series airplanes. The DGAC advises that a high incidence of cracking at the wing center box angle fittings at frame 47 has been reported by A300 operators when conducting the

inspections required by the Model A300 Supplementary Structural Inspection Program (SSIP). [This inspection program is currently mandated in 96-13-11, amendment 39-9679 (61 FR 35122, July 5, 1996).] Because of the high incidence of cracking, there is an increased risk, on older airplanes, that not all cracks may be detected by the SSIP. This condition, if not corrected, could result in reduced structural integrity of the wing center box angle fittings at frame 47 due to fatigue cracking.

##### Explanation of Relevant Service Information

Airbus has issued Service Bulletin A300-53-0298, Revision 03, dated November 26, 1998, which describes procedures for modification of the wing center box angle fittings at frame 47. The modification involves removing certain sealant and fasteners, performing rotating probe inspections to detect cracking, cold working certain fastener holes, and installing new fasteners and sealant. Accomplishment of the actions specified in the service bulletin is intended to adequately address the identified unsafe condition. The DGAC classified this service bulletin as mandatory and issued French airworthiness directive 1999-076-267(B), dated February 24, 1999, in order to assure the continued airworthiness of these airplanes in France.

##### FAA's Conclusions

This airplane model is manufactured in France and is type certificated for operation in the United States under the provisions of section 21.29 of the Federal Aviation Regulations (14 CFR 21.29) and the applicable bilateral airworthiness agreement. Pursuant to this bilateral airworthiness agreement, the DGAC has kept the FAA informed of the situation described above. The FAA has examined the findings of the DGAC, reviewed all available information, and determined that AD action is necessary for products of this type design that are certificated for operation in the United States.

##### Explanation of Requirements of Proposed Rule

Since an unsafe condition has been identified that is likely to exist or develop on other airplanes of the same type design registered in the United

States, the proposed AD would require accomplishment of the actions specified in the service bulletin described previously, except as discussed below.

#### **Difference Between Proposed Rule and Foreign Airworthiness Directive**

The proposed AD would specify a different grace period from that specified by the parallel French airworthiness directive. The "instructions" referred to in the French airworthiness directive constitute a rather complicated method of determining a grace period for airplanes that have exceeded, or are approaching, the applicable mandatory threshold. The FAA has determined that it would be difficult to enforce the DGAC method for determining the grace period. In addition, the FAA has determined that the grace period defined in the service bulletin instructions is excessive in certain cases. Therefore, the FAA has established a single grace period, equal to the shortest grace period allowed by the French AD for all affected airplanes. In developing an appropriate grace period for this AD, the FAA considered not only the DGAC's method for determining the grace period, but the degree of urgency associated with addressing the subject unsafe condition, and the average utilization of the affected fleet. In light of these factors, the FAA finds a 6,500-flight-cycle grace period for initiating the required actions to be warranted, in that it represents an appropriate interval of time allowable for affected airplanes to continue to operate without compromising safety.

#### **Difference Between Proposed Rule and Service Bulletin**

Operators should note that, although the service bulletin specifies that the manufacturer may be contacted for repair instructions for certain damage conditions, this proposal would require the repair of those conditions to be accomplished in accordance with a method approved by either the FAA or the DGAC (or its delegated agent). In light of the type of repair that would be required to address the identified unsafe condition, and in consonance with existing bilateral airworthiness agreements, the FAA has determined that, for this proposed AD, a repair approved by either the FAA or the DGAC would be acceptable for compliance with this proposed AD.

#### **Cost Impact**

The FAA estimates that 38 airplanes of U.S. registry would be affected by this proposed AD, that it would take approximately 430 work hours per airplane to accomplish the proposed

modification, and that the average labor rate is \$60 per work hour. Required parts would cost approximately \$8,840 per airplane. Based on these figures, the cost impact of the proposed AD on U.S. operators is estimated to be \$1,316,320, or \$34,640 per airplane.

The cost impact figure discussed above is based on assumptions that no operator has yet accomplished any of the proposed requirements of this AD action, and that no operator would accomplish those actions in the future if this AD were not adopted.

#### **Regulatory Impact**

The regulations proposed herein would not have a substantial direct effect on the States, on the relationship between the national Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, it is determined that this proposal would not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that this proposed regulation (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption **ADDRESSES**.

#### **List of Subjects in 14 CFR Part 39**

Air transportation, Aircraft, Aviation safety, Safety.

#### **The Proposed Amendment**

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

#### **PART 39—AIRWORTHINESS DIRECTIVES**

1. The authority citation for part 39 continues to read as follows:

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

##### **§ 39.13 [Amended]**

2. Section 39.13 is amended by adding the following new airworthiness directive:

**Airbus Industrie:** Docket 99-NM-205-AD.

**Applicability:** Model A300 series airplanes, as listed in Airbus Service Bulletin A300-53-0298, Revision 03, dated November 26, 1998; certificated in any category; except those on which Airbus Service Bulletin A300-53-0282 or Airbus Service Bulletin A300-53-0291 has been accomplished.

**Note 1:** This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (c) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

**Compliance:** Required as indicated, unless accomplished previously.

To prevent reduced structural integrity of the wing center box angle fittings at frame (FR) 47, accomplish the following:

(a) Prior to the accumulation of the applicable threshold specified in the "MANDATORY TH" column of the table in paragraph 1.B.(4) of the service bulletin, or within 6,500 flight cycles after the effective date of this AD, whichever occurs later: Except as required by paragraph (b) of this AD, modify the wing center box angle fittings at FR 47 (including removing certain sealant and fasteners, performing rotating probe inspections to detect cracking, cold working certain fastener holes, installing new fasteners and sealant, and repairing damage), in accordance with Airbus Service Bulletin A300-53-0298, Revision 03, dated November 26, 1998.

**Note 2:** Operators should note that the area required to be modified by paragraph (a) of this AD remains subject to the requirements of AD 96-13-11, amendment 39-9679, after modification.

(b) Where Airbus Service Bulletin A300-53-0298, Revision 03, dated November 26, 1998, specifies that Airbus be contacted for repair instructions for certain damage conditions, this AD requires that such damage conditions be repaired prior to further flight in accordance with a method approved by either the Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate; or the Direction Generale de l'Aviation Civile (DGAC) (or its delegated agent). For a repair method to be approved by the Manager, International Branch, ANM-116, as required by this paragraph, the Manager's approval letter must specifically reference this AD.

#### **Alternative Methods of Compliance**

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate. Operators shall submit their requests through an

appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

**Note 3:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

#### Special Flight Permits

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

**Note 4:** The subject of this AD is addressed in French airworthiness directive 1999-076-267, dated February 24, 1999.

Issued in Renton, Washington, on January 21, 2000.

**Donald L. Riggins,**

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

[FR Doc. 00-1957 Filed 1-26-00; 8:45 am]

**BILLING CODE 4910-13-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-113572-99]

RIN 1545-AX33

#### Qualified Transportation Fringe Benefits

**AGENCY:** Internal Revenue Service.

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed regulations relating to qualified transportation fringe benefits. These proposed regulations reflect changes to the law made by the Energy Policy Act of 1992, the Taxpayer Relief Act of 1997, and the Transportation Equity Act for the 21st Century. These proposed regulations affect employers that offer qualified transportation fringes and employees who receive these benefits. This document also provides notice of a public hearing on these proposed regulations.

**DATES:** Written and electronic comments must be received by April 26, 2000. Outlines of topics to be discussed at the public hearing scheduled for June 1, 2000 at 10 a.m. must be received by May 10, 2000.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (REG-113572-99), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions

may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-113572-99), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at [http://www.irs.ustreas.gov/tax\\_regs/reglist.html](http://www.irs.ustreas.gov/tax_regs/reglist.html). The public hearing will be held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

#### FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, John Richards of the Office of Associate Chief Counsel (Employee Benefits and Exempt Organizations), (202) 622-6040; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, LaNita Van Dyke, (202) 622-7190 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Paperwork Reduction Act

The collections of information contained in this notice of proposed rulemaking have been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, OP:FS:FP, Washington, DC 20224. Comments on the collection of information should be received by March 27, 2000. Comments are specifically requested concerning:

Whether the proposed collections of information are necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collections of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance,

and purchase of service to provide information.

The collections of information in this proposed regulation are in 26 CFR 1.132-9(b). This information is required by the Internal Revenue Service to implement section 132(f). This information will be used to verify compliance with section 132(f). Section 132(f)(3) provides that qualified transportation fringes can include cash reimbursement for qualified transportation fringes. The proposed regulations require that employers keep records of substantiation provided by employees in order to receive cash reimbursement for qualified transportation fringes. Section 132(f)(4) provides that an employee may choose between cash compensation and any qualified transportation fringe. The proposed regulations require that employers keep records, in a verifiable form, such as written or electronic, of employee elections to reduce compensation. The value of qualified transportation fringes provided for a month exceeding the applicable statutory monthly limit must be reported on the employee's Form W-2. The burden for this requirement is reflected in the burden for Form W-2. The likely recordkeepers are employers. The likely respondents are employees.

*Estimated total annual recordkeeping burden:* 7,020,000 hours.

*Estimated average annual recordkeeping burden per recordkeeper:* The average annual recordkeeping burden will vary depending on the size of the employer. The estimated average annual recordkeeping burden per recordkeeper is 26.5 hours.

*Estimated number of recordkeepers:* 265,343.

*Estimated total annual reporting burden:* 5,948,728 hours.

*Estimated average annual reporting burden per respondent:* .8 hours.

*Estimated number of respondents:* 7,264,970.

*Estimated annual frequency of responses:* Monthly.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.