

Authority for This Rulemaking

Title 49 of the United States Code specifies the FAA's authority to issue rules on aviation safety. Subtitle I, section 106, describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the Agency's authority.

We are issuing this rulemaking under the authority described in subtitle VII, part A, subpart III, section 44701, "General requirements." Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

Regulatory Findings

We have determined that this AD will not have federalism implications under Executive Order 13132. This AD will 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.

For the reasons discussed above, I certify that this AD:

- (1) Is not a "significant regulatory action" under Executive Order 12866;
- (2) Is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and
- (3) 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.

We prepared a regulatory evaluation of the estimated costs to comply with this AD and placed it in the AD docket. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Amendment

■ Accordingly, under the authority delegated to me by the Administrator, the FAA amends 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. The Federal Aviation Administration (FAA) amends § 39.13 by adding the following new airworthiness directive (AD):

2006-02-10 Bombardier, Inc. (Formerly Canadair): Amendment 39-14462. Docket No. FAA-2005-22793; Directorate Identifier 2005-NM-161-AD.

Effective Date

(a) This AD becomes effective March 1, 2006.

Affected ADs

(b) None.

Applicability

(c) This AD applies to Bombardier Model CL-600-2B19 (Regional Jet Series 100 & 440) airplanes, certificated in any category, as specified in paragraphs (c)(1) and (c)(2) of this AD.

(1) Airplanes having serial numbers 7003 through 7067 inclusive and 7069 through 7939 inclusive on which Bombardier Service Bulletin 601R-28-053, dated July 12, 2004, has been accomplished.

(2) Airplanes having serial numbers 7940 through 7988 inclusive.

Unsafe Condition

(d) This AD results from a report that Gask-O-Seals that did not incorporate an integral restrictor to limit fuel flow rate and fuel pressure during refueling were installed on certain airplanes. We are issuing this AD to prevent a buildup of excessive static charge, which could create an ignition source inside the fuel tank.

Compliance

(e) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Replacement

(f) Within 550 flight hours after the effective date of this AD, replace the Gask-O-Seal in the coupling of the refuel/defuel shut-off valves by doing all the actions specified in the Accomplishment Instructions of Bombardier Alert Service Bulletin A601R-28-064, Revision 'A,' dated September 15, 2005.

Replacement Accomplished According to Previous Issue of Service Bulletin

(g) Replacements accomplished before the effective date of this AD in accordance with Bombardier Alert Service Bulletin A601R-28-064, dated April 21, 2005, are considered acceptable for compliance with the corresponding action specified in this AD.

Parts Installation

(h) As of the effective date of this AD, no person may install a Gask-O-Seal, part number 202297, on any airplane.

Alternative Methods of Compliance (AMOCs)

(i)(1) The Manager, New York Aircraft Certification Office, FAA, has the authority to

approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) Before using any AMOC approved in accordance with 14 CFR 39.19 on any airplane to which the AMOC applies, notify the appropriate principal inspector in the FAA Flight Standards Certificate Holding District Office.

Related Information

(j) Canadian airworthiness directive CF-2005-18, dated June 9, 2005, also addresses the subject of this AD.

Material Incorporated by Reference

(k) You must use Bombardier Alert Service Bulletin A601R-28-064, Revision 'A,' dated September 15, 2005, to perform the actions that are required by this AD, unless the AD specifies otherwise. The Director of the Federal Register approved the incorporation by reference of this document in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Contact Bombardier, Inc., Canadair, Aerospace Group, P.O. Box 6087, Station Centre-ville, Montreal, Quebec H3C 3G9, Canada, for a copy of this service information. You may review copies at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL-401, Nassif Building, Washington, DC; on the Internet at <http://dms.dot.gov>; or at the National Archives and Records Administration (NARA). For information on the availability of this material at the NARA, call (202) 741-6030, or go to http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on January 13, 2006.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 06-617 Filed 1-24-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9232]

RIN 1545-BD33

Guidance on Passive Foreign Investment Company (PFIC) Purging Elections; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document corrects temporary regulations (TD 9232) that were published in the **Federal Register** on Thursday, December 8, 2005 (70 FR 72908) that provide certain elections for taxpayers that continue to be subject to the PFIC excess distribution regime of

section 1291 even though the foreign corporation in which they own stock is no longer treated as a PFIC under section 1297(a) or (e).

DATES: This correction is effective December 8, 2005.

FOR FURTHER INFORMATION CONTACT: Ethan Atticks, (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations are under sections 1291(d)(2), 1297(e) and 1298(b)(1) of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 9232) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

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 * * *.

§ 1.1297-3T [Corrected]

■ 1. Section 1.1297-3T(e)(1)(i), the language “December 31, 2005” is removed and the language “June 30, 2006” is added in its place.

■ 2. Section 1.1298-3T(e)(1)(i), the language “December 31, 2005” is removed and the language “June 30, 2006” is added in its place.

Cynthia E. Grigsby,

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

[FR Doc. 06-682 Filed 1-24-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9232]

RIN 1545-BD33

Guidance on Passive Foreign Investment Company (PFIC) Purgings Elections; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to temporary regulation.

SUMMARY: This document contains a correction to temporary regulations that were published in the **Federal Register** on Thursday, December 8, 2005 (70 FR 72908) that provide certain elections for taxpayers that continue to be subject to the PFIC excess distribution regime of section 1291 even though the foreign corporation in which they own stock is no longer treated as a PFIC under section 1297(a) or (e).

FOR FURTHER INFORMATION CONTACT: Ethan Atticks, (202) 622-3840 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulation that is the subject of this correction is under sections 1291(d)(2), 1297(e) and 1298(b)(1) of the Internal Revenue Code.

Need for Correction

As published, the temporary regulation (TD 9232) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the publication of the temporary regulation (TD 9232), which were the subject of FR Doc. 05-23630, is corrected as follows:

■ On page 72909, column 1, in the preamble under the caption heading **DATES**, lines 4 and 5, the language “applicability, see §§ 1.1297-3T(f), 1.1298-3T(f) is corrected to read “applicability, see §§ 1.1291-9T(K), 1.1297-3T(f), and 1.1298-3T(f).”.

Cynthia E. Grigsby,

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

[FR Doc. 06-683 Filed 1-24-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 31 and 32

[TD 9233]

RIN 1545-BC89

Sickness or Accident Disability Payments; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document corrects final regulations (TD 9233) that were published in the **Federal Register** on December 15, 2005 (70 FR 74198). The final regulations provide guidance regarding the treatment of payments made on account of sickness or accident disability under a workers' compensation law for purposes of the Federal Insurance Contributions Act (FICA).

DATES: This correction is effective December 15, 2005.

FOR FURTHER INFORMATION CONTACT: David Ford (202) 622-6040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9233) that are the subject of this correction are under section 3121 of the Internal Revenue Code.

Need for Correction

As published, the final regulation (TD 9233) contain errors that may prove to be misleading and are in need of clarification.

Correction of the Publication

Accordingly, the publication of the final regulations (TD 9233), which were the subject of FR Doc. 05-23945, is corrected as follows:

1. On page 74198, column 2, in the preamble under the paragraph heading “Background”, lines 5 and 6, the language “for Federal Insurance Contributions Act (FICA) purposes payments made on “ is corrected to read “for FICA purposes payment made on”.

2. On page 74199, column 1, in the preamble under the paragraph heading “Explanation of Provisions”, first paragraph of the column, line 3, the language “extent necessary. The Service