

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 determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD 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.

For the reasons discussed above, I certify 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. 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 proposed AD and placed it in the AD docket.

### List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

### The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 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 FAA amends § 39.13 by adding the following new AD:

**Dassault Aviation:** Docket No. FAA-2008-0732; Directorate Identifier 2008-NM-053-AD.

#### Comments Due Date

(a) We must receive comments by August 11, 2008.

#### Affected ADs

(b) None.

#### Applicability

(c) This AD applies to all Dassault Model Mystere-Falcon 50 airplanes, certificated in any category.

### Subject

(d) Air Transport Association (ATA) of America Code 57: Wings.

### Reason

(e) The mandatory continuing airworthiness information (MCAI) states:

Analysed in-service events revealed that corrosion of pressure relief valves in wing fuel tanks was likely to occur well before reaching their Time Between Overhaul (TBO) and could make the valves stick in the closed position.

Therefore some aircraft could have experienced wing overpressure consecutive to the latent failure of both valve units. Overpressure although not sufficient to cause static damages could have impaired the fatigue damage tolerance of the wing structure. Consequently this Airworthiness Directive (AD) mandates introduction of a new repetitive inspection of the wing structure.

The repetitive ultrasonic inspection is intended to detect incipient cracking on the stiffeners of the right-hand and left-hand wing lower panels between ribs 13 and 17 (the inspection area extends to just beyond rib 16). The corrective actions if any cracking is found include contacting Dassault for repair instructions, and doing the repair.

### Actions and Compliance

(f) Unless already accomplished, do the following actions: Prior to the accumulation of 14,200 total flight cycles, or within 160 flight cycles after the effective date of this AD, whichever occurs later, do the ultrasonic inspection described in Temporary Revision 74, dated November 2007, to the Dassault Falcon 50 Maintenance Manual, Maintenance Procedure 57-401, "Non-Destructive Check of the Wing Lower Panels Stiffeners between Ribs 13 and 16 (ATA 57-00-21)." Do all applicable corrective actions before further flight. Repeat the inspection thereafter at intervals not to exceed 5,350 flight cycles.

### FAA AD Differences

**Note:** This AD differs from the MCAI and/or service information as follows: No differences.

### Other FAA AD Provisions

(g) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, ANM-116, International Branch, Transport Airplane Directorate, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Tom Rodriguez, Aerospace Engineer, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-1137; fax (425) 227-1149. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

(2) *Airworthy Product:* For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they

are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(3) *Reporting Requirements:* For any reporting requirement in this AD, under the provisions of the Paperwork Reduction Act, the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120-0056.

### Related Information

(h) Refer to MCAI European Aviation Safety Agency (EASA) Airworthiness Directive 2008-0021, dated January 31, 2008, and Temporary Revision 74, dated November 2007, to the Dassault Falcon 50 Maintenance Manual, Maintenance Procedure 57-401, "Non-Destructive Check of the Wing Lower Panels Stiffeners between Ribs 13 and 16 (ATA 57-00-21)," for related information.

Issued in Renton, Washington, on June 27, 2008.

### Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E8-15714 Filed 7-9-08; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-142040-07]

RIN 1545-BH53

### Reasonable Good Faith Interpretation of Required Minimum Distribution Rules by Governmental Plans

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations under sections 401(a)(9) and 403(b) of the Internal Revenue Code (Code) to permit a governmental plan to comply with the required minimum distribution rules by using a reasonable and good faith interpretation of the statute. These proposed regulations will affect administrators of, employers maintaining, participants in, and beneficiaries of governmental plans.

**DATES:** Written or electronic comments and requests for a public hearing must be received by October 8, 2008.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-142040-07), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-142040-07),

Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-142040-07).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Cathy V. Pastor or Michael P. Brewer at (202) 622-6090 (not a toll-free number); concerning submission of comments or to request a public hearing, [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains proposed amendments to regulations under sections 401(a)(9) and 403(b) of the Code. Section 401(a)(9) provides required minimum distribution rules for a qualified trust under section 401(a). In general, under these rules, distribution of each participant's entire interest must begin by April 1 of the calendar year following the later of (1) the calendar year in which the participant attains age 70½ or (2) the calendar year in which the participant retires ("the required beginning date"). If the entire interest of the participant is not distributed by the required beginning date, then section 401(a)(9)(A) provides that the entire interest of the participant must be distributed beginning not later than the required beginning date, in accordance with regulations, over the life of the participant or lives of the participant and a designated beneficiary (or over a period not extending beyond the life expectancy of the participant or the life expectancy of the participant and a designated beneficiary). Section 401(a)(9)(B) provides the required minimum distribution rules after the death of the participant.

IRAs described in section 408, section 403(b) plans, and eligible deferred compensation plans under section 457(b), also are subject to the required minimum distribution rules of section 401(a)(9) pursuant to sections 408(a)(6) and (b)(3), 403(b)(10), and 457(d)(2), respectively, and the regulations under those sections.

In 2002, the IRS and the Treasury Department published final regulations under sections 401(a)(9), 403(b), and 408 in the **Federal Register** (67 FR 18987). Section 1.401(a)(9)-1, A-2(a), provides that the final regulations apply for purposes of determining required minimum distributions for calendar years beginning on or after January 1, 2003. The rules for defined benefit plans and annuities were included in a temporary regulation, § 1.401(a)(9)-6T,

as well as in a proposed regulation (67 FR 18834) in order to allow taxpayers to comment on the rules.

In 2004, the IRS and the Treasury Department replaced the temporary regulations with final regulations under § 1.401(a)(9)-6 (69 FR 33288). The final regulations contain a "grandfather rule" in Q&A-16, which provides that annuity distribution options provided under the terms of a governmental plan (within the meaning section 414(d)) as in effect on April 17, 2002, are treated as satisfying the requirements of section 401(a)(9) if they satisfy a reasonable and good faith interpretation of the provisions of section 401(a)(9). In addition, Q&A-17 provides that, for distributions from any defined benefit plan or annuity contract during 2003, 2004, and 2005, the payments could satisfy a reasonable and good faith interpretation of section 401(a)(9) in lieu of § 1.401(a)(9)-6. For governmental plans, § 1.401(a)(9)-6, Q&A-17, extended this reasonable good faith standard to the end of the calendar year that contains the 90th day after the opening of the first legislative session of the legislative body with the authority to amend the plan that begins on or after June 15, 2004, if such 90th day is later than December 31, 2005.

In 2003, the IRS and the Treasury Department published final regulations under section 457(b) in the **Federal Register** (68 FR 41230). These regulations included § 1.457-6(d), which provides that a section 457(b) eligible plan must meet the requirements of section 401(a)(9) and the regulations under that section.

In 2007, the IRS and the Treasury Department published final regulations under section 403(b) in the **Federal Register** (72 FR 41128). These regulations, which become effective for tax years beginning after December 31, 2008, included § 1.403(b)-6(e)(1), which provides that a section 403(b) contract must meet the requirements of section 401(a)(9). Section 1.403(b)-6(e)(2) provides, with certain exceptions, that section 403(b) contracts apply the section 401(a)(9) required minimum distribution rules in accordance with § 1.408-8.

Section 1.408-8, Q&A-1, provides, with certain exceptions, that in order to satisfy section 401(a)(9) for purposes of determining required minimum distributions, the rules of §§ 1.401(a)(9)-1 through 1.401(a)(9)-9 must be applied.

Section 823 of the Pension Protection Act of 2006, Public Law 109-280 (120 Stat. 780), instructs the Secretary of the Treasury to issue regulations under which, for all years to which section 401(a)(9) applies, a governmental plan,

within the meaning of section 414(d), shall be treated as having complied with section 401(a)(9) if such plan complies with a reasonable good faith interpretation of section 401(a)(9).

**Explanation of Provisions**

The proposed regulations would amend the regulations under section 401(a)(9) to treat a governmental plan, within the meaning of section 414(d), as having complied with the rules of section 401(a)(9) if the governmental plan applies a reasonable and good faith interpretation of section 401(a)(9). The same rule would apply to an eligible 457(b) plan maintained by a government. In addition, this rule would apply to a section 403(b) contract that is part of a governmental plan, and the regulations under section 403(b) would be amended accordingly. The proposed regulations would also make conforming amendments to the regulations under section 401(a)(9) that eliminate other special rules for governmental plans which would be rendered superfluous with this change.

**Proposed Effective/Applicability Date**

These regulations are proposed to be applied to all years for which section 401(a)(9) applies.

**Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has 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 §§ 1.401(a)(9)-1 and 1.403(b)-6 would 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, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Comments and Requests for Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (one signed and eight (8) copies) or electronic comments that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing will be scheduled if a request to speak is submitted in writing by any person who timely submits written comments. If a public hearing is

scheduled, notice of the date, time, and place of the public hearing will be published in the **Federal Register**.

**Drafting Information**

The principal authors of these regulations are Michael P. Brewer and Cathy V. Pastor, Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and the Treasury Department participated in the development of these regulations.

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

Income taxes, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be 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 1.401(a)(9)–1 is amended by adding a new paragraph (d) to A–2 as follows:

**§ 1.401(a)(9)–1 Minimum distribution requirement in general.**

A–2. \* \* \* (d) *Special rule for governmental plans.* Notwithstanding anything to the contrary in this A–2, a governmental plan (within the meaning of section 414(d)), or an eligible governmental plan described in § 1.457–2(f), is treated as having complied with section 401(a)(9) for all years to which section 401(a)(9) applies to the plan if the plan complies with a reasonable and good faith interpretation of section 401(a)(9).

**§ 1.401(a)(9)–6 [Amended]**

**Par. 3.** Section 1.401(a)(9)–6 is amended by:

1. Removing Q&A–16.
2. Redesignating Q&A–17 as Q&A–16.
3. Removing the word “A–16” and adding “A–15” in the newly-designated A–16.
4. Removing the last sentence of the newly-designated A–16.

**Par. 4.** Section 1.403(b)–6 is amended by:

1. Revising the last sentence of paragraph (e)(2).
  2. Adding a new paragraph (e)(8).
- The revisions and addition are as follows:

**§ 1.403(b)–6 Timing of distributions and benefits.**

(e) Minimum required distributions for eligible plans.

(2) \* \* \* Consequently, except as otherwise provided in this paragraph (e), the distribution rules in section 401(a)(9) are applied to section 403(b) contracts in accordance with the provisions in § 1.408–8 for purposes of determining required minimum distributions.

(8) *Special rule for governmental plans.* A section 403(b) contract that is part of a governmental plan (within the meaning of section 414(d)) is treated as having complied with section 401(a)(9) for all years to which section 401(a)(9) applies to the contract, if the contract complies with a reasonable and good faith interpretation of section 401(a)(9).

**Linda E. Stiff,**  
*Deputy Commissioner for Services and Enforcement.*  
[FR Doc. E8–15740 Filed 7–9–08; 8:45 am]  
**BILLING CODE 4830–01–P**

**DEPARTMENT OF JUSTICE**

**Office of Justice Programs**

**28 CFR Part 32**

**[Docket No. OJP (BJA) 1478]**

**RIN 1121–AA75**

**Public Safety Officers’ Benefits Program**

**AGENCY:** Office of Justice Programs, Justice.

**ACTION:** Notice of proposed rulemaking with request for comments.

**SUMMARY:** The Office of Justice Programs of the U.S. Department of Justice proposes this rule to amend the regulation that implements the Public Safety Officers’ Benefits Act and associated or related statutes. Generally speaking, these laws provide financial support to certain public safety officers, or their survivors and families, when such officers die, or become permanently and totally disabled, as a result of line-of-duty injuries, or when they die of heart attacks or strokes sustained within statutorily-specified timeframes of engaging or participating in certain line-of-duty activity. The proposed rule would amend the implementing regulation to reflect internal agency policy and practice,

recent statutory enactments and court decisions, and to make certain technical changes, in order to keep the regulations comprehensive and current.

**DATES:** Comments must be received by no later than 5 p.m., E.S.T., on September 8, 2008.

**ADDRESSES:** Please address all comments regarding this proposed rule, by U.S. mail, to: Hope Janke, Counsel to the Director, Bureau of Justice Assistance, Office of Justice Programs, 810 7th Street, NW., Washington, DC 20531; by telefacsimile transmission, to: Hope Janke, Counsel to the Director, at (202) 305–1367. To ensure proper handling, please reference OJP Docket No. 1478 on your correspondence. You may view an electronic version of this proposed rule at <http://www.regulations.gov>, and you may also comment by using the <http://www.regulations.gov> form for this regulation. When submitting comments electronically, you must include OJP Docket No. 1478 in the subject box.

**FOR FURTHER INFORMATION CONTACT:** Hope Janke, Counsel to the Director, Bureau of Justice Assistance, at (202) 514–6278, or toll-free at 1 (888) 744–6513.

**SUPPLEMENTARY INFORMATION:**

**I. Posting of Public Comments**

Please note that all comments received are considered part of the public record and made available for public inspection online at <http://www.regulations.gov>. Such information includes personal identifying information (such as your name, address, etc.) voluntarily submitted by the commenter.

If you wish to submit personal identifying information (such as your name, address, etc.) as part of your comment, but do not wish it to be posted online, you must include the phrase “Personal Identifying Information” in the first paragraph of your comment. You must also locate all the personal identifying information you do not want posted online in the first paragraph of your comment and identify what information you want redacted.

If you wish to submit confidential business information as part of your comment but do not wish it to be posted online, you must include the phrase “Confidential Business Information” in the first paragraph of your comment. You must also prominently identify confidential business information to be redacted within the comment. If a comment has so much confidential business information that it cannot be effectively redacted, all or part of that