

DOCKET NO. FAA-2011-0597—Continued

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|--|--|
| Corrective Action Taken: | |
| Any Additional Information (Optional): | |
| Name: | |
| Telephone and/or E-mail Address: | |
| Date: | |

Send report to: Jim Rutherford, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; facsimile: (816) 329-4090; e-mail: jim.rutherford@faa.gov.

Figure 1

Paperwork Reduction Act Burden Statement

(g) A Federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2120-0056. Public reporting for this collection of information is estimated to be approximately 5 minutes per response, including the time for reviewing instructions, completing and reviewing the collection of information. All responses to this collection of information are mandatory. Comments concerning the accuracy of this burden and suggestions for reducing the burden should be directed to the FAA at: 800 Independence Ave., SW., Washington, DC 20591, Attn: Information Collection Clearance Officer, AES-200.

Alternative Methods of Compliance (AMOCs)

(h)(1) The Manager, New York Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the ACO, send it to the attention of the person identified in the Related Information section of this AD.

(2) Before using any approved AMOC, notify your Principal Maintenance Inspector or Principal Avionics Inspector, as appropriate, or lacking a principal inspector, your local Flight Standards District Office.

Related Information

(i) For more information about this AD, contact George Duckett, Aerospace Engineer, New York ACO, FAA, 1600 Stewart Avenue, Suite 410, Westbury, New York 11590;

telephone: (516) 228-7325; fax: (516) 794-5531; e-mail: george.duckett@faa.gov.

(j) To get information about the revisions to the maintenance program identified in this proposed AD, contact Viking Air Ltd., 9574 Hampden Road, Sidney, BC Canada V8L 5V5; telephone: (800) 663-8444; Internet: <http://www.vikingair.com>. You may review copies of the referenced revision at the FAA, Small Airplane Directorate, 901 Locust, Kansas City, Missouri 64106. For information on the availability of this material at the FAA, call 816-329-4148.

Issued in Kansas City, Missouri, on June 6, 2011.

John Colomy,

Acting Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2011-14396 Filed 6-9-11; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2011-0565; Directorate Identifier 2010-NM-280-AD]

RIN 2120-AA64

Airworthiness Directives; Bombardier, Inc. Model CL-215-1A10, CL-215-6B11 (CL-215T Variant), and CL-215-6B11 (CL-415 Variant) Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to adopt a new airworthiness directive (AD) for the products listed above. This proposed

AD results from mandatory continuing airworthiness information (MCAI) originated by an aviation authority of another country to identify and correct an unsafe condition on an aviation product. The MCAI describes the unsafe condition as:

The emergency water dump pulley support bracket assembly, Part Number (P/N) 215-94711-2, has been found cracked or broken on a number of aeroplanes. Failure of the emergency water dump pulley support bracket assembly in combination with other system failures such as an engine failure during take off or pitch control system jam, may result in a loss of control of the aeroplane.

* * * * *

The proposed AD would require actions that are intended to address the unsafe condition described in the MCAI.

DATES: We must receive comments on this proposed AD by July 25, 2011.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Fax:* (202) 493-2251.

- *Mail:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

- *Hand Delivery:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-40, 1200 New Jersey Avenue, SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this proposed AD, contact Bombardier,

Inc., 400 Côte-Vertu Road West, Dorval, Québec H4S 1Y9, Canada; telephone 514-855-5000; fax 514-855-7401; e-mail thd.crj@aero.bombardier.com; Internet <http://www.bombardier.com>. You may review copies of the referenced service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington. For information on the availability of this material at the FAA, call 425-227-1221.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov>; or in person at the Docket Operations office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Operations office (telephone (800) 647-5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT:

Andy Rambalacos, Aerospace Engineer, Airframe and Mechanical Systems Branch, ANE-171, FAA, New York Aircraft Certification Office, 1600 Stewart Avenue, Suite 410, Westbury, New York 11590; telephone (516) 228-7345; fax (516) 794-5531.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the **ADDRESSES** section. Include "Docket No. FAA-2011-0565; Directorate Identifier 2010-NM-280-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this proposed AD based on those comments.

We will post all comments we receive, without change, to <http://www.regulations.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this proposed AD.

Discussion

Transport Canada Civil Aviation, which is the aviation authority for Canada, has issued Canadian Airworthiness Directive CF-2010-38R2, dated March 17, 2011 (referred to after this as "the MCAI"), to correct an unsafe

condition for the specified products. The MCAI states:

The emergency water dump pulley support bracket assembly, Part Number (P/N) 215-94711-2, has been found cracked or broken on a number of aeroplanes. Failure of the emergency water dump pulley support bracket assembly in combination with other system failures such as an engine failure during take off or pitch control system jam, may result in a loss of control of the aeroplane.

Revision 2 of this AD is issued to ensure that terminating action for this AD is carried out prior to the 2011 fire season.

The required actions include a general visual inspection to determine if either universal solid (round head) rivets or flush rivets of the bracket assembly of the emergency water dump pulley are installed; replacing the solid rivets with flush rivets and installing new stiffeners on the bracket assembly of the emergency water dump pulley, if necessary; a detailed inspection and a liquid penetrant inspection of the stiffeners for cracks, deformations, or signs of corrosion, and replacing the stiffeners with new stiffeners if necessary; and re-installing the bracket assembly of the emergency water dump pulley using radius packers. You may obtain further information by examining the MCAI in the AD docket.

Relevant Service Information

Bombardier, Inc. has issued Service Bulletin 215-A543, Revision 1, dated June 23, 2010; and Service Bulletin 215-A4424, Revision 2, dated June 23, 2010. The actions described in this service information are intended to correct the unsafe condition identified in the MCAI.

FAA's Determination and Requirements of This Proposed AD

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to our bilateral agreement with the State of Design Authority, we have been notified of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all pertinent information and determined an unsafe condition exists and is likely to exist or develop on other products of the same type design.

Differences Between This AD and the MCAI or Service Information

We have reviewed the MCAI and related service information and, in general, agree with their substance. But we might have found it necessary to use different words from those in the MCAI

to ensure the AD is clear for U.S. operators and is enforceable. In making these changes, we do not intend to differ substantively from the information provided in the MCAI and related service information.

We might also have proposed different actions in this AD from those in the MCAI in order to follow FAA policies. Any such differences are highlighted in a Note within the proposed AD.

Costs of Compliance

Based on the service information, we estimate that this proposed AD would affect about 6 products of U.S. registry. We also estimate that it would take about 40 work-hours per product to comply with the basic requirements of this proposed AD. The average labor rate is \$85 per work-hour. Based on these figures, we estimate the cost of the proposed AD on U.S. operators to be \$20,400, or \$3,400 per product.

We have received no definitive data that would enable us to provide a cost estimate for the on-condition actions specified in this AD.

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 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, Incorporation by reference, 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:

Bombardier, Inc.: Docket No. FAA–2011–0565; Directorate Identifier 2010–NM–280–AD.

Comments Due Date

(a) We must receive comments by July 25, 2011.

Affected ADs

(b) None.

Applicability

(c) This AD applies to Bombardier, Inc. Model CL–215–1A10 airplanes, serial numbers 1051 through 1125 inclusive; Model CL–215–6B11 (CL–215T Variant) airplanes, serial numbers 1056 through 1125 inclusive; and Model CL–215–6B11 (CL–415 Variant) airplanes, serial numbers 2001 through 2085 inclusive; certificated in any category.

Subject

(d) Air Transport Association (ATA) of America Code 25: Equipment/Furnishings.

Reason

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

The emergency water dump pulley support bracket assembly, Part Number (P/N) 215–94711–2, has been found cracked or broken on a number of aeroplanes. Failure of the emergency water dump pulley support bracket assembly in combination with other system failures such as an engine failure during take off or pitch control system jam, may result in a loss of control of the aeroplane.

* * * * *

Compliance

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

Inspections and Corrective Actions

(g) Within 50 flight cycles or 30 days after the effective date of this AD, whichever occurs first, do a general visual inspection to determine if either universal solid (round head) rivets or flush rivets of the bracket assembly of the emergency water dump pulley are installed, in accordance with the Accomplishment Instruction of Bombardier Service Bulletin 215–A543, Revision 1, dated June 23, 2010 (for Model CL–215–1A10 and CL–215–6B11 (CL–215T Variant) airplanes); or Bombardier Service Bulletin 215–A4424, Revision 2, dated June 23, 2010 (for Model CL–215–6B11 (CL–415 Variant) airplanes).

(h) If, during the inspection required by paragraph (g) of this AD, universal solid rivets are determined to be installed: Within 50 flight cycles or 30 days after the effective date of this AD, whichever occurs first, replace the solid rivets with flush rivets, and install new stiffeners on the bracket assembly of the emergency water dump pulley, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 215–A543, Revision 1, dated June 23, 2010 (for Model CL–215–1A10 and CL–215–6B11 (CL–215T Variant) airplanes); or Bombardier Service Bulletin 215–A4424, Revision 2, dated June 23, 2010 (for Model CL–215–6B11 (CL–415 Variant) airplanes).

(i) If, during the inspection required by paragraph (g) of this AD, flush rivets are determined to be installed; and for airplanes on which flush rivets are installed in accordance with paragraph (h) of this AD: Within 100 flight cycles or 60 days after the effective date of this AD, whichever occurs first, do a detailed inspection of the stiffeners for cracks, deformation, and signs of corrosion, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 215–A543, Revision 1, dated June 23, 2010 (for Model CL–215–1A10 and CL–215–6B11 (CL–215T Variant) airplanes); or Bombardier Service Bulletin 215–A4424, Revision 2, dated June 23, 2010 (for Model CL–215–6B11 (CL–415 Variant) airplanes).

Thereafter, at intervals not to exceed 100 flight cycles, repeat the detailed inspections of the stiffeners. If any crack, deformation, or signs of corrosion are found, before further flight, replace the stiffeners with new stiffeners, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 215–A543, Revision 1, dated June 23, 2010 (for Model CL–215–1A10 and CL–215–6B11 (CL–215T Variant) airplanes); or Bombardier Service Bulletin 215–A4424, Revision 2, dated June 23, 2010 (for Model CL–215–6B11 (CL–415 Variant) airplanes).

(j) Within 100 flight cycles or 60 days after the effective date of this AD, whichever occurs first, do the actions specified in paragraphs (j)(1) and (j)(2) of this AD. Installation of the radius packers terminates the repetitive detailed inspections of the support bracket assembly of the emergency water dump pulley required by paragraph (i) of this AD.

(1) Do a liquid penetrant inspection of the stiffeners having P/N 215–94711–6 and P/N 215–94711–8 for cracks, deformation, or signs of corrosion, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 215–A543, Revision 1, dated June 23, 2010 (for Model CL–215–1A10 and CL–215–6B11 (CL–215T Variant) airplanes); or Bombardier Service Bulletin 215–A4424, Revision 2, dated June 23, 2010 (for Model CL–215–6B11 (CL–415 Variant) airplanes). If any crack, deformation, or sign of corrosion is found, before further flight, replace damaged stiffeners with new stiffeners, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 215–A543, Revision 1, dated June 23, 2010 (for Model CL–215–1A10 and CL–215–6B11 (CL–215T Variant) airplanes); or Bombardier Service Bulletin 215–A4424, Revision 2, dated June 23, 2010 (for Model CL–215–6B11 (CL–415 Variant) airplanes).

(2) Re-install the bracket assembly of the emergency water dump pulley using radius packers, in accordance with the Accomplishment Instructions of Bombardier Service Bulletin 215–A543, Revision 1, dated June 23, 2010 (for Model CL–215–1A10 and CL–215–6B11 (CL–215T Variant) airplanes); or Bombardier Service Bulletin 215–A4424, Revision 2, dated June 23, 2010 (for Model CL–215–6B11 (CL–415 Variant) airplanes).

Credit for Actions Accomplished in Accordance With Previous Service Information

(k) Actions accomplished before the effective date of this AD according to the service bulletins specified in Table 1 of this AD, are considered acceptable for compliance with the corresponding actions specified in this AD.

TABLE 1—SERVICE BULLETINS FOR CREDIT

| Bombardier service bulletin— | Revision— | Dated— |
|------------------------------|----------------|-------------------|
| 215-4424 | Original | January 25, 2010. |
| 215-A4424 | 1 | May 18, 2010. |
| 215-A543 | Original | May 19, 2010. |

FAA AD Differences

Note 1: This AD differs from the MCAI and/or service information as follows:

(1) Although Canadian Airworthiness Directive CF-2010-38R2, dated March 17, 2011, has a compliance time of “No later than 01 June 2011,” for Part II—Terminating Action, this AD has a compliance time of “Within 100 flight cycles or 60 days after the effective date of this AD, whichever occurs first.” We have coordinated this difference with Transport Canada Civil Aviation (TCCA).

(2) Although Canadian Airworthiness Directive CF-2010-38R2, dated March 17, 2011, has an initial compliance time of “within 50 flight cycles after the effective date of this AD” for identifying the type of rivet installed, this AD has a compliance time of “within 50 flight cycles or 30 days after the effective date of this AD, whichever occurs first.” In addition, the follow-on inspections in paragraph (i) of this AD for airplanes on which flush rivets are determined to be installed, is “within 100 flight cycles or 60 days after the effective date of this AD, whichever occurs first.” We have coordinated this difference with TCCA.

Other FAA AD Provisions

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

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, New York Aircraft Certification Office, ANE-170, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the ACO, send it to ATTN: Program Manager, Continuing Operational Safety, FAA, New York ACO, 1600 Stewart Avenue, Suite 410, Westbury, New York 11590; telephone 516-228-7300; fax 516-794-5531. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office. The AMOC approval letter must specifically reference this AD.

(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.

Related Information

(m) Refer to MCAI Canadian Airworthiness Directive CF-2010-38R2, dated March 17, 2011; Bombardier Service Bulletin 215-A543, Revision 1, dated June 23, 2010; and Bombardier Service Bulletin 215-A4424, Revision 2, dated June 23, 2010; for related information.

Issued in Renton, Washington, on June 2, 2011.

Kalene C. Yanamura,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2011-14397 Filed 6-9-11; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-137128-08]

RIN 1545-BI36

Claims for Credit or Refund

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations for filing a claim for credit or refund. The regulations provide guidance to taxpayers generally as to the proper place to file a claim for credit or refund. The regulations are updated to reflect changes made by the enactment of the Tax Reform Act of 1976, the Internal Revenue Service Restructuring and Reform Act of 1998, and the Community Renewal Tax Relief Act of 2000. The regulations further are updated to reflect that the IRS may prescribe additional claim forms.

DATES: Written or electronic comments and requests for a public hearing must be received by *September 8, 2011*.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-137128-08), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-137128-08), 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-137128-08).

FOR FURTHER INFORMATION CONTACT: Concerning submission of comments or request for a hearing, *Richard.A.Hurst@irscounsel.treas.gov*, (202) 622-7180 (not a toll-free number); concerning the proposed regulations, Micah A. Levy, (202) 622-3630 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This document contains proposed amendments to 26 CFR part 301 under

section 6402 of the Internal Revenue Code (Code). Section 6402 of the Code authorizes the Secretary to make credits or refunds. Section 6511 provides the limitations period within which a taxpayer must file a claim for credit or refund and restricts the ability of the Secretary to issue a credit or refund unless the claim is filed by the taxpayer within that period. Section 7422 prohibits the maintenance of a suit for refund until a claim has been duly filed with the Secretary. Currently, § 301.6402-2(a)(2) provides generally that a claim for credit or refund needs to be filed with the service center serving the internal revenue district in which the tax was paid. The proposed regulations clarify that, unless otherwise directed, the proper place to file a claim for credit or refund is with the service center at which the taxpayer currently would be required to file a tax return for the type of tax to which the claim relates, irrespective of where the tax was paid or was required to have been paid.

This document also removes outdated portions of §§ 301.6402-2 and 301.6402-3 and revises the reference in § 301.6402-4 to the Joint Committee on Taxation threshold referral amount under section 6405.

Explanation of Provisions*I. The Proper Place To File a Claim for Credit or Refund*

If a taxpayer is required to file a claim for credit or refund on a particular form, then the claim must be filed in a manner consistent with that form and the related instructions. For example, to correct an amount reported on a Form 1040, “U.S. Individual Income Tax Return,” Treasury regulation § 301.6402-3(a)(2) requires that the taxpayer file the claim on a Form 1040X, “Amended U.S. Individual Income Tax Return.” Accordingly, a claim for refund of an overpayment of individual income taxes would need to be filed on a Form 1040X at the location specified in the instructions provided for the form. If filing instructions are not otherwise provided, a claim for credit or refund must be filed with the service center at which the taxpayer would be required to file a current tax return for the type of tax to which the claim relates. Section 301.6402-2(a)(2) is revised to clarify that claims should not be filed at a different location based upon where the tax either was paid or was required to have been paid. Nor would it be relevant if the tax was properly paid at a different location in a prior year because the taxpayer had a change in residence.