
Credit for Actions Accomplished in Accordance With Previous Service Information

(h) Actions done before March 25, 2011, in accordance with Bombardier 8/4–32–0160, Issue 1, dated January 14, 2011, are acceptable for compliance with the corresponding requirements of this AD.

New Requirements of This AD

(i) Within 50 flight hours or 10 days after the effective date of this AD, whichever occurs first, do a detailed inspection for proper operation of the MLG AES cam mechanism, in accordance with paragraph A) of Bombardier Repair Drawing 8/4–32–0160, Issue 3, dated February 15, 2011. Repeat the inspection thereafter at intervals not to exceed 50 flight hours or 10 days, whichever occurs first. Accomplishing this inspection terminates the requirements of paragraph (g) of this AD.

(i) If the cam mechanism is found to reset to its normal rested position without any sticking or binding, it is operating properly.

(ii) If the cam mechanism has not reset to its normal rested position, or if any sticking or binding is observed, before further flight, remove the cam assembly, in accordance with paragraph A) of Bombardier Repair Drawing 8/4–32–0160, Issue 3, dated February 15, 2011, and do the actions in paragraph (i)(2)(i) or (i)(2)(ii) of this AD.


(iii) If the cam mechanism is found damaged or inoperative during the repair specified in paragraph (i)(2)(i) of this AD, or if any discrepancies are found andBombardier Repair Drawing 8/4–32–0160, Issue 3, dated February 15, 2011, does not specify repairs for those discrepancies, or repairs specified in paragraph (i)(2)(ii) of this AD cannot be accomplished: Before further flight, repair and reinstall using a method approved by ANE–170, New York Aircraft Certification Office (ACO), FAA, or Transport Canada Civil Aviation (TCCA) (or its delegated agent); or install a new or serviceable cam assembly, in accordance with paragraph C) of Bombardier Repair Drawing 8/4–32–0160, Issue 3, dated February 15, 2011.

FAA AD Differences

Note 1: This AD differs from the MCAI and/or service information as follows: No differences.

Other FAA AD Provisions

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

(1) Alternative Methods of Compliance (AMOCs): The Manager, ANE–170, New York 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 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 516–794–5331. 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


Material Incorporated by Reference


(3) For service information identified in this AD, contact Bombardier, Inc., Q-Series Technical Help Desk, 123 Garratt Boulevard, Toronto, Ontario M3K 1V5, Canada; telephone 416–375–4000; fax 416–375–4539; e-mail thd.qseries@aero.bombardier.com; Internet http://www.bombardier.com.

(4) You may review copies of the 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.

(5) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6020, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on July 6, 2011.

Kalene C. Yamamura,
Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9536]

RIN 1545–BK40

Determining the Amount of Taxes Paid for Purposes of the Foreign Tax Credit

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations providing guidance relating to the determination of the amount of taxes paid for purposes of the foreign tax credit. These regulations address certain highly structured arrangements that produce inappropriate foreign tax credit results. The regulations affect individuals and corporations that claim direct and indirect foreign tax credits. The text of these temporary regulations also serves as the text of the proposed regulations (REG–126519–11) published in the Proposed Rules section in this issue of the Federal Register.

DATES: Effective Date: These regulations are effective on July 18, 2011. Applicability Date: For dates of applicability, see § 1.901–2T(h)(3).

FOR FURTHER INFORMATION CONTACT: Jeffrey P. Cowan, at (202) 622–3850.

SUPPLEMENTARY INFORMATION:

Background

On March 30, 2007, the Federal Register published proposed regulations
PART I—INCOME TAXES

§ 1.901–2T Income, war profits, or excess profits tax paid or accrued.

(a) through (e)(5)(iv)(B)(1)(ii) [Reserved]. For further guidance, see § 1.901–2(a) through (e)(5)(iv)(B)(1)(ii).

(iii) A foreign payment attributable to income of the entity includes a withholding tax (within the meaning of section 901(k)(1)(B)) imposed on a dividend or other distribution (including distributions made by a pass-through entity or an entity that is disregarded as an entity separate from its owner for U.S. tax purposes) with respect to the equity of the entity.

(e)(5)(iv)(B)(1)(ii) through (h)(2) [Reserved]. For further guidance, see § 1.901–2 through (h)(2).

(h)(3) Effective/applicability date.

This section applies to foreign payments that, if such payments were an amount of tax paid, would be considered paid or accrued under § 1.901–2(f) on or after July 14, 2014.

(h)(4) Expiration date. The applicability of this section expires on July 14, 2014.

Steven T. Miller,
Deputy Commissioner for Services and Enforcement.
Approved: July 11, 2011.

Emily S. McMahon,
Acting Assistant Secretary of the Treasury (Tax Policy).
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