

Management, P. O. Box 3707, MC 2H-65, Seattle, WA 98124-2207; telephone 206-544-5000, extension 1; fax 206-766-5680; Internet <https://www.myboeingfleet.com>. You may review copies of the referenced service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425-227-1221.

Issued in Renton, Washington, on August 2, 2013.

Ross Landes,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2013-0689; Directorate Identifier 2012-NM-225-AD]

RIN 2120-AA64

Airworthiness Directives; Bombardier, Inc. Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to adopt a new airworthiness directive (AD) for certain Bombardier, Inc. Model DHC-8-400 series airplanes. This proposed AD was prompted by a report that a batch of main landing gear (MLG) door actuators with a certain part number having certain serial numbers could be assembled with the scraper installed backward. This proposed AD would require repetitive functional checks of the MLG alternate extension system (AES) and eventual replacement of certain MLG door actuators with actuators that have either been reworked or do not have certain serial numbers. We are proposing this AD to prevent incorrectly installed scrapers, which could hinder the operation of the MLG AES, and result in failure of the MLG AES on one side, and consequent unsafe asymmetrical landing configuration.

DATES: We must receive comments on this proposed AD by September 27, 2013.

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 W12-140, 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., Q-Series Technical Help Desk, 123 Garratt Boulevard, Toronto, Ontario M3K 1Y5, Canada; telephone 416-375-4000; fax 416-375-4539; email thd.qseries@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, WA. 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 MCAI, 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: Luke Walker, Aerospace Engineer, Airframe and Mechanical Systems Branch, ANE-171, FAA, New York Aircraft Certification Office (ACO), 1600 Stewart Avenue, Suite 410, Westbury, New York 11590; telephone 516-228-7363; 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-2013-0689; Directorate Identifier 2012-NM-225-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.

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Discussion

Transport Canada Civil Aviation (TCCA), which is the aviation authority for Canada, has issued Canadian Airworthiness Directive CF-2012-28R1, dated November 26, 2012, (referred to after this as the Mandatory Continuing Airworthiness Information, or "the MCAI"), to correct an unsafe condition for the specified products. The MCAI states:

It was discovered that a batch of [main landing gear] MLG door actuators, [part number] P/N 46830-7, may be assembled with the scraper installed backwards. This condition, if not corrected, could result in increased actuator friction, which could hinder operation of the MLG alternate extension system (AES). In the case of a failure of the primary MLG extension system, the failure of the MLG AES on one side will lead to an unsafe asymmetrical landing configuration.

This [Canadian] AD mandates the repetitive functional check of the AES until replacement of the affected MLG door actuators.

You may obtain further information by examining the MCAI in the AD docket.

Relevant Service Information

Bombardier, Inc. has issued Service Bulletin 84-32-108, Revision A, dated October 1, 2012. 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.

Costs of Compliance

We estimate that this proposed AD affects 2 airplanes of U.S. registry.

We estimate the following costs to comply with this proposed AD:

ESTIMATED COSTS

Actions	Labor cost	Parts cost	Cost per product	Cost on U.S. operators
Records check, functional check, replacement of actuators.	17 work-hours × \$85 per hour = \$1,445	\$128	\$1,573	\$3,146

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 proposed 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);
3. Will not affect intrastate aviation in Alaska; and
4. 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-2013-0689; Directorate Identifier 2012-NM-225-AD.

(a) Comments Due Date

We must receive comments by September 27, 2013.

(b) Affected ADs

None.

(c) Applicability

This AD applies to all Bombardier, Inc. Model DHC-8-400, -401, and -402 airplanes, certificated in any category.

(d) Subject

Joint Aircraft System Component (JASC)/ Air Transport Association (ATA) of America Code 32, Landing gear.

(e) Reason

This AD was prompted by a report that a batch of main landing gear (MLG) door actuators with a certain part number having certain serial numbers could be assembled with the scraper installed backward. We are issuing this AD to prevent incorrectly installed scrapers, which could hinder the operation of the MLG alternate extension system (AES), and result in failure of the MLG AES on one side, and consequent unsafe asymmetrical landing configuration.

(f) Compliance

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

(g) Inspection To Determine Part Number of MLG Door Actuators

Within 50 flight hours after the effective date of this AD, inspect the MLG door actuators to determine whether part number (P/N) 46830-7 is installed. A review of airplane maintenance records is acceptable in lieu of this inspection if the part number of

the MLG door actuator can be conclusively determined from that review.

(h) Functional Check of the MLG AES

If during the inspection to determine the part number of the MLG actuators as required by paragraph (g) of this AD, any MLG door actuator having P/N 46830-7 is identified or the P/N is unable to be determined: At the applicable time specified in paragraph (h)(1) or (h)(2) of this AD, do a functional check of the MLG AES, in accordance with Part A of the Accomplishment Instructions of Bombardier Service Bulletin 84-32-108, Revision A, dated October 1, 2012. Repeat the functional check thereafter at intervals not to exceed 50 flight cycles until the actions required by paragraph (i) of this AD are done. If the force applied during the functional check exceeds 67 pound-force (lbf), before further flight, replace the affected actuator, in accordance with Part B of the Accomplishment Instructions of Bombardier Service Bulletin 84-32-108, Revision A, dated October 1, 2012.

(1) For airplanes with MLG door actuators that have accumulated more than 950 total flight hours as of the effective date of this AD: Within 50 flight hours after the effective date of this AD.

(2) For airplanes with MLG door actuators that have accumulated 950 total flight hours or less as of the effective date of this AD: Within 1,000 flight hours after the effective date of this AD.

(i) Terminating Action for Repetitive Functional Checks

At the earlier of the times specified in paragraphs (i)(1) and (i)(2) of this AD: Replace all MLG door actuators having P/N 46830-7 and a serial number included in paragraph 1.A. "Effectivity," of Bombardier Service Bulletin 84-32-108, Revision A, dated October 1, 2012, with MLG door actuators reworked in accordance with Part B of the Accomplishment Instructions of Bombardier Service Bulletin 84-32-108, Revision A, dated October 1, 2012, or with a MLG door actuator having P/N 46830-7 and a serial number that is not included in section 1.A. "Effectivity," of Bombardier Service Bulletin 84-32-108, Revision A, dated October 1, 2012. Installation of a MLG door actuator having P/N 16830-7 with "Mod Status 32-106" on the identification plate is acceptable for compliance with the requirements of this paragraph.

(1) Prior to the accumulation of 3,000 total flight hours on any MLG door actuator, or within 50 flight hours after the effective date of this AD, whichever occurs later.

(2) Within 12 months or 2,000 flight hours after the effective date of this AD, whichever occurs first.

(j) Credit for Previous Actions

This paragraph provides credit for actions required by paragraph (i) of this AD, if those actions were performed before the effective date of this AD using Bombardier Service Bulletin 84-32-108, dated September 6, 2012, which is not incorporated by reference in this AD.

(k) Parts Installation Limitations

As of the effective date of this AD, no person may install a MLG door actuator having P/N 16830-7, with a serial number identified in paragraph 1.A. "Effectivity," of Bombardier Service Bulletin 84-32-108, Revision A, dated October 1, 2012, unless "Mod Status 32-106" is on the identification plate.

(l) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, New York ACO, 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.

(m) Related Information

(1) Refer to Mandatory Continuing Airworthiness Information (MCAI) Canadian Airworthiness Directive CF-2012-28R1, dated November 26, 2012, for related information. The MCAI can be found in the AD docket on the Internet at <http://www.regulations.gov>.

(2) For service information identified in this AD, contact Bombardier, Inc., Q Series Technical Help Desk, 123 Garratt Boulevard, Toronto, Ontario M3K 1Y5, Canada; telephone 416-375-4000; fax 416-375-4539; email thd.qseries@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.

Issued in Renton, Washington, on August 1, 2013.

Jeffrey E. Duven,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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

[REG-132251-11]

RIN 1545-BK51

Relief From Joint and Several Liability

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to relief from joint and several tax liability under section 6015 of the Internal Revenue Code (Code) and relief from the Federal income tax liability resulting from the operation of state community property laws under section 66. The proposed regulations provide guidance to taxpayers on when and how to request relief under sections 66 and 6015. This document also invites comments from the public regarding these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by November 12, 2013.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-132251-11), room 5205, Internal Revenue Service, P.O. 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-132251-11), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC; or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-132251-11).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Mark Shurtliff at (202) 622-4910; concerning submissions of comments and requests for a hearing, Oluwafunmilayo (Funmi) Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

Section 6013(a) of the Code permits taxpayers who are husband and wife to file a joint Federal income tax return.

Married individuals who choose to file a joint income tax return are each jointly and severally liable under section 6013(d)(3) for the tax arising from that return, which, pursuant to sections 6601(e)(1) and 6665(a)(2), includes any additions to tax, additional amounts, penalties, and interest. Because the liability is joint and several, the IRS is authorized to collect the entire amount from either spouse, without regard to which spouse the items of income, deduction, credit, or basis that gave rise to the liability are attributable.

Section 6015 was enacted in 1998 to provide relief from joint and several liability in certain circumstances. Section 6015 sets forth three bases for relief from joint and several liability. First, section 6015(b) allows a taxpayer to elect relief from understatements of tax attributable to erroneous items of the other spouse if the taxpayer had no reason to know of the understatement and, taking into account all the facts and circumstances, it is inequitable to hold the taxpayer liable. Second, section 6015(c) allows a taxpayer who is divorced or legally separated from, or no longer living with, the spouse or former spouse with whom the joint return was filed to elect to allocate a deficiency (or a portion of a deficiency) to the other spouse, as if the spouses had filed separate tax returns. Third, section 6015(f) provides that a taxpayer may request, under "procedures prescribed by the Secretary," relief from a tax understatement or underpayment when the taxpayer does not qualify for relief under the other two subsections and it would be inequitable to hold the taxpayer liable considering all the facts and circumstances.

Section 6015(h) directs the Treasury Department and the IRS to prescribe such regulations as are necessary to carry out the provisions of section 6015. The Treasury Department and the IRS exercised that authority by promulgating regulations under section 6015 on July 18, 2002 (TD 9003, 67 FR 47278). Sections 1.6015-2, 1.6015-3, and 1.6015-4 of the final regulations provide guidance on the bases for relief in section 6015(b), (c), and (f), respectively. Section 1.6015-5 provides rules on the time and manner to request section 6015 relief.

By their terms, paragraphs (b) and (c) of section 6015 impose a two-year deadline for a taxpayer to elect the application of either subsection. Under the deadline, a taxpayer must make the election no later than two years after the date of the IRS's first collection activity with respect to the taxpayer. See section 6015(b)(1)(E) and (c)(3)(B). In contrast, paragraph (f) of section 6015 does not