

on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

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 FAA amends § 39.13 by adding the following new airworthiness directive (AD):

2014–21–03 Airbus Helicopters (Previously Eurocopter France): Amendment 39–17995; Docket No. FAA–2014–0832; Directorate Identifier 2014–SW–044–AD.

(a) Applicability

This AD applies to Airbus Helicopters Model AS332L2 helicopters with a yaw control damper support (support) part number 332A25–1334–00 installed, certificated in any category.

(b) Unsafe Condition

This AD defines the unsafe condition as a crack on a support at an attachment point, which could result in failure of the support, separation of the yaw damper unit, blocking of the yaw flight control channel, and reduced control of the helicopter.

(c) Effective Date

This AD becomes effective November 12, 2014.

(d) Compliance

You are responsible for performing each action required by this AD within the specified compliance time unless it has already been accomplished prior to that time.

(e) Required Actions

For helicopters with 3,900 hours time-in-service (TIS) or more, within 100 hours TIS and thereafter at intervals not exceeding 825 hours TIS, using a light source and a mirror, inspect each support at the four attachment points for a crack. If there is a crack, before further flight, replace the support.

(f) Special Flight Permits

Special flight permits are prohibited.

(g) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Safety Management Group, FAA, may approve AMOCs for this AD. Send your proposal to: Rao Edupuganti, Aviation Safety Engineer, Regulations and

Policy Group, Rotorcraft Directorate, FAA, 2601 Meacham Blvd., Fort Worth, Texas 76137; telephone (817) 222–5110; email rao.edupuganti@faa.gov.

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, we suggest that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office, before operating any aircraft complying with this AD through an AMOC.

(h) Additional Information

(1) Airbus Helicopters Alert Service Bulletin No. AS332–05.00.98, Revision 0, dated March 26, 2014, which is not incorporated by reference, contains additional information about the subject of this AD. For service information identified in this AD, contact Airbus Helicopters, Inc., 2701 N. Forum Drive, Grand Prairie, TX 75052; telephone (972) 641–0000 or (800) 232–0323; fax (972) 641–3775; or at <http://www.airbushelicopters.com/techpub>. You may review a copy of the service information at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

(2) The subject of this AD is addressed in European Aviation Safety Agency (EASA) AD No. 2014–0080, dated March 27, 2014. You may view the EASA AD on the Internet at <http://www.regulations.gov> in Docket No. FAA–2014–0832.

(i) Subject

Joint Aircraft Service Component (JASC) Code: 6700: Rotorcraft Flight Control.

Issued in Fort Worth, Texas, on October 6, 2014.

Lance T. Gant,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 2014–25406 Filed 10–24–14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 31 and 301

[TD 9699]

RIN 1545–BG53

Removal of the Qualified Payment Card Agent Program

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that will remove regulations relating to information reporting and backup withholding for the Qualified Payment Card Agent (QPCA) Program. This document also amends regulations to remove references to the QPCA

Program. Enactment of the payment card and third party network reporting requirements in the Housing Assistance Tax Act of 2008 made the QPCA Program obsolete. Because no payors have applied to be designated as a QPCA (and no payors have been designated as a QPCA), no taxpayers will be affected by these final regulations.

DATES: These regulations are effective October 27, 2014.

FOR FURTHER INFORMATION CONTACT: Michael Hara, (202) 317–5413 (not toll-free calls).

SUPPLEMENTARY INFORMATION:

Background

This document amends the Employment Tax Regulations (26 CFR Part 31) and the Procedure and Administration Regulations (26 CFR Part 301) to remove deadwood provisions relating to the now obsolete QPCA Program. On March 24, 2014, a notice of proposed rulemaking (REG–163195–05) was published in the **Federal Register** (79 FR 15926) proposing to remove §§ 31.3406(g)–1(f), 301.6724–1(e)(1)(vi)(H), and 301.6724–1(f)(5)(vii) and amend § 301.6724–1(c)(6) to remove references to QPCAs. The notice of proposed rulemaking also withdrew proposed regulations published in the **Federal Register** on July 13, 2007 relating to the QPCA Program (72 FR 38534). No comments were received in response to the proposed regulations.

Section 6041(a) requires persons engaged in a trade or business and making payments in the course of such trade or business to another person of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income of \$600 or more in any one taxable year to file information returns with the IRS and to furnish information statements to payees. Among other items, the payor must include the payee's name and taxpayer identification number (TIN) on the information return and the information statement. Section 3406(a)(1) requires a payor to withhold on any reportable payment (as defined in section 3406(b)(1)) if: (1) The payee fails to furnish the payee's TIN to the payor as required; or (2) the Secretary notifies the payor that the TIN furnished by the payee is incorrect.

The QPCA Program was developed by the IRS to enhance the accuracy of section 6041 information reporting in transactions where a payment card, such as a credit card, is accepted as

payment. To implement the QPCA Program, on July 13, 2004, the Treasury Department and the IRS published final regulations in the **Federal Register** (TD 9136) (69 FR 41938) under sections 6041, 3406, and 6724. The Treasury Department and the IRS also published several pieces of guidance in the Internal Revenue Bulletin to implement the program. See Notice 2003-13 (2003-1 CB 513 (February 24, 2003)); Revenue Procedure 2004-42 (2004-2 CB 121 (August 2, 2004)); Revenue Procedure 2004-43 (2004-2 CB 124 (August 2, 2004)) (see § 601.601(d)(2)(ii)(b) of the chapter). In addition, proposed regulations were published on July 13, 2007 (REG-163195-05 published in the **Federal Register** (72 FR 38534) and a proposed revenue procedure (Notice 2007-59 (2007-30 IRB 135)) was published on July 23, 2007. The 2007 proposed regulations were withdrawn by the notice of proposed rulemaking (REG-163195-05) published in the **Federal Register** (79 FR 15926) on March 25, 2014.

Under the QPCA Program, a payment card organization may apply to the IRS to be designated as a QPCA. For this purpose, a payment card organization was defined as an entity that set the standards and provided the mechanism, either directly or indirectly through members and affiliates, for effectuating payment between a purchaser and a merchant in a payment card transaction. See section 5.06 of Notice 2007-59. Once designated, the QPCA was permitted to act on behalf of a payor/cardholder to solicit, collect, and validate the name and TIN of a payee/merchant, and to provide that information to the payor/cardholder to enable the payor/cardholder to meet its section 6041 reporting obligation, if any.

Section 6050W, enacted by the Housing Assistance Tax Act of 2008, Public Law 110-289, obsoleted the QPCA Program. Section 6050W requires payment settlement entities, including payment card organizations, to report payments made in settlement of payment card and third party network transactions. Regulations published under section 6050W and section 6041 provide, among other things, that payments required to be reported under section 6050W are not also required to be reported under section 6041. See § 1.6041-1(a)(1)(iv). Because payment card organizations now have a reporting obligation with respect to payment card transactions, there is no longer a need for payment card organizations to solicit, collect, and verify payee/merchant names/TINs for the payor/cardholder. Thus, enactment of section

6050W made the QPCA Program obsolete.

Explanation of Provisions

These final regulations adopt the proposed regulations without change. Accordingly, the regulations under §§ 31.3406(g) 1(f), 301.6724-1(e)(1)(vi)(H), and 301.6724-1(f)(5)(vii) are removed, and the regulations under § 301.6724-1(c)(6) are amended. In addition, Revenue Procedure 2004-42, Revenue Procedure 2004-43, Notice 2003-13, Notice 2003-37, and Notice 2007-59 are obsoleted. See § 601.601(d)(2)(ii)(b) of the chapter.

Effective Date

Sections 31.3406(g)-1(f), 301.6724-1(e)(1)(vi)(H), and 301.6724-1(f)(5)(vii) would be removed on the date these regulations are published as final regulations in the **Federal Register**. Amendments to § 301.6724-1(c)(6) would be effective on the date these regulations are published as final in the **Federal Register**.

Special Analyses

It has been determined that this Treasury Decision is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. 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. Because the regulations do 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, the notice of proposed rulemaking that preceded these final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business and no comments were received.

Effect on Other Documents

The following publications are obsolete as of October 27, 2014:

Notice 2003-13 (2003-1 CB 513); Notice 2003-37 (2003-1 CB 1121); Rev. Proc. 2004-42 (2004-2 CB 121); Rev. Proc. 2004-43 (2004-2 CB 124); and Notice 2007-59 (2007-30 IRB 135) (see § 601.601(d)(2)(ii)(b) of the chapter).

Drafting Information

The principal author of these final regulations is Michael Hara of the Office of Associate Chief Counsel (Procedure and Administration).

List of Subjects

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Income taxes, Gift taxes, Penalties, Reporting and recordkeeping requirements.

Amendments to the Regulations

Accordingly, 26 CFR parts 31 and 301 are amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Paragraph 1.** The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 31.3406(g)-1 [Amended]

■ **Par. 2.** Section 31.3406(g)-1 is amended by removing paragraph (f).

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 3.** The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 301.6724-1 [Amended]

■ **Par. 4.** Section 301.6724-1 is amended by:

■ a. Removing the language “or a qualified Payment Card Agent (QPCA) as defined in § 31.3406(g)-1(f)(2)(v) of this chapter,” from the introductory text of paragraph (c)(6).

■ b. Removing paragraphs (e)(1)(vi)(H) and (f)(5)(vii).

Approved: October 9, 2014.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Mark J. Mazur,

Assistant Secretary of Treasury (Tax Policy).

[FR Doc. 2014-25475 Filed 10-24-14; 8:45 am]

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