

§ 39.13 [Amended]

■ 2. The FAA amends § 39.13 by adding the following new airworthiness directive (AD):

Pratt & Whitney Division: Docket No. FAA–2018–0826; Product Identifier 2018–NE–27–AD.

(a) Comments Due Date

We must receive comments by November 26, 2018.

(b) Affected ADs

None.

(c) Applicability

This AD applies to all Pratt & Whitney Division (PW) PW4074, PW4074D, PW4077, PW4077D, PW4084D, PW4090, and PW4090–3 turbofan engines, with 1st stage low-pressure compressor (LPC) blade, part numbers 52A241, 55A801, 55A801–001, 55A901, 55A901–001, 56A201, 56A201–001, or 56A221, installed.

(d) Subject

Joint Aircraft System Component (JASC) Code 7230, Turbine Engine Compressor Section.

(e) Unsafe Condition

This AD was prompted by an uncontained 1st stage LPC blade failure. We are issuing this AD to prevent failure of the 1st stage LPC blade. The unsafe condition, if not addressed, could result in uncontained blade release, damage to the engine, and damage to the airplane.

(f) Compliance

Comply with this AD within the compliance times specified, unless already done.

(g) Required Actions

(1) After the effective date of this AD, perform an initial Thermal Acoustic Imaging (TAI) inspection of the 1st stage LPC blades as follows:

(i) For 1st stage LPC blades that have accumulated fewer than 6,500 cycles since new (CSN), perform a TAI inspection the next time the engine is separated at the M-flange, or prior to the 1st stage LPC blade accumulating 7,000 CSN, whichever occurs first.

(ii) For 1st stage LPC blades that have accumulated 6,500 or more CSN, or if the cycles since the blade was new cannot be determined, or if the cycles since the blade was last TAI inspected cannot be determined, perform a TAI inspection within 500 flight cycles or 180 days from the effective date of this AD, whichever occurs first.

(2) Thereafter, perform a TAI inspection of 1st stage LPC blades every time the engine is separated at the M-flange and the blades have accumulated 1,000 or more flight cycles since the last TAI inspection, not to exceed 6,500 flight cycles since the last TAI inspection.

(3) If any 1st stage LPC blade fails the inspection required by paragraph (g)(1) or (2) of this AD, remove the blade from service and replace with a part eligible for installation before further flight.

(4) The TAI inspection and disposition required for compliance with this AD must

be accomplished by a method approved by the FAA. You can find a vendor that has an FAA-approved TAI inspection listed in the Vendor Services Section of PW Alert Service Bulletin (ASB) PW4G–112–A72–268, Revision No. 7, dated September 6, 2018.

(h) Credit for Previous Actions

You may take credit for the initial TAI inspection required by paragraph (g)(1) of this AD if you performed the TAI inspection before the effective date of this AD using PW ASB PW4G–112–A72–268, Revision No. 6, dated August 5, 2014.

(i) Installation Prohibition

Do not install any 1st stage LPC blade that has accumulated 1,000 or more flight cycles into any engine unless it has passed the inspection required by paragraph (g)(1) of this AD.

(j) Alternative Methods of Compliance (AMOCs)

(1) The Manager, ECO Branch, 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 certification office, send it to the attention of the person identified in paragraph (k) of this AD. You may email your request to: ANE-AD-AMOC@faa.gov.

(2) 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.

(k) Related Information

(1) For more information about this AD, contact Jo-Ann Theriault, Aerospace Engineer, ECO Branch, FAA, 1200 District Avenue, Burlington, MA, 01803; phone: 781–238–7105; fax: 781–238–7199; email: jo-ann.theriault@faa.gov.

(2) For service information identified in this AD, contact Pratt & Whitney Division, 400 Main St., East Hartford, CT 06118; phone: 800–565–0140; fax: 860–565–5442. You may view this referenced service information at the FAA, Engine & Propeller Standards Branch, 1200 District Avenue, Burlington, MA, 01803. For information on the availability of this material at the FAA, call 781–238–7759.

Issued in Burlington, Massachusetts, on September 28, 2018.

Robert J. Ganley,

Manager, Engine and Propeller Standards Branch, Aircraft Certification Service.

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

[REG–104226–18]

RIN 1545–BO51

Availability of Additional Guidance Under Section 965

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Proposed Rulemaking; notice of availability.

SUMMARY: This document announces the availability of additional guidance regarding the transition tax under section 965 issued as Notice 2018–78.

DATES: Notice 2018–78 was made available on the Internal Revenue Service (IRS) website on October 1, 2018, and will be published in the Internal Revenue Bulletin on October 15, 2018.

ADDRESSES: Notice 2018–78 is available on the IRS website at <https://www.irs.gov/pub/irs-drop/n-18-78.pdf> and at the Federal eRulemaking Portal at <http://www.regulations.gov> (under REG–104226–18).

FOR FURTHER INFORMATION CONTACT: Leni C. Perkins at (202) 317–6934.

SUPPLEMENTARY INFORMATION: On August 9, 2018, the Department of the Treasury (“Treasury Department”) and the IRS published in the **Federal Register** (83 FR 39514) a notice of proposed rulemaking (REG–104226–18), which contained proposed §§ 1.962–1 and 1.962–2, 1.965–1 through 1.965–9, and 1.986(c)–1 (the “proposed regulations”). The proposed regulations relate to section 965 of the Internal Revenue Code. On October 1, 2018, the Treasury Department and the IRS issued Notice 2018–78, which contained additional guidance relating to section 965 and the proposed regulations. The notice was issued in advance of final regulations under section 965 due to the imminent filing deadlines that could otherwise apply to the forms and elections described therein.

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

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