

53, Fuselage; 54, Nacelles/pylons; 55, Stabilizers; 57, Wings.

**(e) Unsafe Condition**

This AD was prompted by a determination that new or more restrictive airworthiness limitations (AWLs) are necessary. The FAA is issuing this AD to address inadequate AWL and damage tolerance rating (DTR) values in the maintenance or inspection program that reduce the probability of detection for foreseeable fatigue cracking of structurally significant items (SSIs). This condition, if not addressed, could result in the loss of limit load capability of an SSI as well as loss of continued safe flight and landing of the airplane.

**(f) Compliance**

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

**(g) Maintenance or Inspection Program Revision**

Within 24 months after the effective date of this AD, revise the existing maintenance or inspection program, as applicable, to incorporate the information specified in Boeing 767-200/300/300F/400ER Airworthiness Limitations (AWLs), D622T001-9-01, dated June 2019; and Boeing 767-200/300/300F/400ER Damage Tolerance Rating (DTR) Check Form Document, D622T001-DTR, dated June 2019. Except as specified in paragraph (h) of this AD, the initial compliance time for doing the tasks is at the time specified in Boeing 767-200/300/300F/400ER Airworthiness Limitations (AWLs), D622T001-9-01, dated June 2019; and Boeing 767-200/300/300F/400ER Damage Tolerance Rating (DTR) Check Form Document, D622T001-DTR, dated June 2019; or within 24 months after the effective date of this AD; whichever occurs later.

**(h) Exceptions**

(1) Where Boeing 767-200/300/300F/400ER Airworthiness Limitations (AWLs), D622T001-9-01, dated June 2019, specifies compliance times (“thresholds”) for wing tank sealant removal and ensuring sealant location limits are met, these actions must be accomplished within the compliance times specified in Boeing 767-200/300/300F/400ER Airworthiness Limitations (AWLs), D622T001-9-01, dated June 2019; or at the next wing tank entry, but no later than 6 years after the effective date of this AD; whichever occurs later.

(2) For any horizontal stabilizer pivot fitting lug (SSI 55-10-I13A), on which a lug bore oversize repair has been accomplished, obtain revised inspection intervals in accordance with the procedures specified in paragraph (l) of this AD.

(3) Where Boeing 767-200/300/300F/400ER Airworthiness Limitations (AWLs), D622T001-9-01, dated June 2019; and Boeing 767-200/300/300F/400ER Damage Tolerance Rating (DTR) Check Form Document, D622T001-DTR, dated June 2019; specify to submit reports within 10 days, those reports may be submitted within 10 days after the airplane is returned to service.

**(i) No Alternative Actions or Intervals**

After the existing maintenance or inspection program has been revised as required by paragraph (g) of this AD, no alternative actions (e.g., inspections) or intervals may be used unless the actions or intervals are approved as an alternative method of compliance (AMOC) in accordance with the procedures specified in paragraph (l) of this AD.

**(j) Terminating Action for AD 2014-14-04**

Accomplishing the actions required by this AD terminates all requirements of AD 2014-14-04.

**(k) Paperwork Reduction Act Burden Statement**

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 1 hour per response, including the time for reviewing instructions, completing and reviewing the collection of information. All responses to this collection of information are mandatory as required by this AD; the nature and extent of confidentiality to be provided, if any. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

**(l) Alternative Methods of Compliance (AMOCs)**

(1) The Manager, Seattle ACO 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 (m)(1) of this AD. Information may be emailed to: [9-ANM-Seattle-ACO-AMOC-Requests@faa.gov](mailto:9-ANM-Seattle-ACO-AMOC-Requests@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.

(3) An AMOC that provides an acceptable level of safety may be used for any repair, modification, or alteration required by this AD if it is approved by The Boeing Company Organization Designation Authorization (ODA) that has been authorized by the Manager, Seattle ACO Branch, FAA, to make those findings. To be approved, the repair method, modification deviation, or alteration deviation must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

(4) AMOCs for repairs and alterations approved previously for AD 2003-18-10,

Amendment 39-13301 (68 FR 53503, September 11, 2003) (“AD 2003-18-10”), and AD 2014-14-04 are approved as AMOCs for the corresponding actions specified in this AD. All other AMOCs for AD 2003-18-10 and AD 2014-14-04 are not approved as AMOCs for this AD.

(5) Repairs done before the effective date of this AD that meet the conditions specified in paragraphs (l)(5)(i), (ii), and (iii) of this AD are acceptable methods of compliance for the repaired area where the inspections of the baseline structure cannot be accomplished.

(i) The repair was approved under both 14 CFR 25.571 and 14 CFR 26.43(d) by The Boeing Company ODA that has been authorized by the Manager, Seattle ACO Branch, FAA, to make those findings.

(ii) The repair approval provides an inspection program (inspection threshold, method, and repetitive interval).

(iii) Operators revised their maintenance or inspection program, as applicable, to include the inspection program (inspection threshold, method, and repetitive interval) for the repair.

**(m) Related Information**

(1) For more information about this AD, contact Wayne Lockett, Aerospace Engineer, Airframe Section, FAA, Seattle ACO Branch, 2200 South 216th St., Des Moines, WA 98198; phone and fax: 206-231-3524; email: [wayne.lockett@faa.gov](mailto:wayne.lockett@faa.gov).

(2) For service information identified in this AD, contact Boeing Commercial Airplanes, Attention: Contractual & Data Services (C&DS), 2600 Westminister Blvd., MC 110-SK57, Seal Beach, CA 90740-5600; telephone 562-797-1717; internet <https://www.myboeingfleet.com>. You may view this service information at the FAA, Transport Standards Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206-231-3195.

Issued in Des Moines, Washington, on October 29, 2019.

**Dionne Palermo,**

*Acting Director, System Oversight Division, Aircraft Certification Service.*

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**CONSUMER PRODUCT SAFETY COMMISSION**

**16 CFR Chapter II**

[Docket No. CPSC-2019-0020]

**Performance Requirements for Residential Gas Furnaces and Boilers; Notice of Reopening of Comment Period**

**AGENCY:** U.S. Consumer Product Safety Commission.

**ACTION:** Reopening of comment period.

**SUMMARY:** The Consumer Product Safety Commission (Commission or CPSC) voted to publish an advance notice of

proposed rulemaking (ANPR) in the **Federal Register** on August 19, 2019, concerning residential gas furnaces and boilers. The ANPR invited the public to submit written comments during a comment period that would close 60 days after the date of publication of the ANPR in the **Federal Register**. In response to a request for an extension, the Commission is reopening the comment period.

**DATES:** Submit comments by January 6, 2020.

**ADDRESSES:** You may submit comments, identified by Docket No. CPSC–2019–0020, by any of the following methods:

*Electronic Submissions:* Submit electronic comments to the Federal eRulemaking Portal at: [www.regulations.gov](http://www.regulations.gov). Follow the instructions for submitting comments. The Commission does not accept comments submitted by electronic mail (email), except through [www.regulations.gov](http://www.regulations.gov). The Commission encourages you to submit electronic comments by using the Federal eRulemaking Portal, as described above.

*Written Submissions:* Submit written submissions by mail/hand delivery/courier to: Division of the Secretariat, Consumer Product Safety Commission, Room 820, 4330 East West Highway, Bethesda, MD 20814; telephone (301) 504–7923.

*Instructions:* All submissions received must include the agency name and docket number for this notice. All comments received may be posted without change, including any personal identifiers, contact information, or other personal information provided, to: [www.regulations.gov](http://www.regulations.gov). Do not submit confidential business information, trade secret information, or other sensitive or protected information that you do not want to be available to the public. If furnished at all, such information should be submitted in accordance with the instructions for written submissions above.

*Docket:* For access to the docket to read background documents or comments received, go to: [www.regulations.gov](http://www.regulations.gov), and insert the docket number CPSC–2019–0020, into the “Search” box, and follow the prompts.

**SUPPLEMENTARY INFORMATION:**

On August 9, 2019, the Commission voted to publish an ANPR in the **Federal Register**, to develop a rule to address the risk of injury and death associated with CO production and leakage from residential gas furnaces and boilers. The ANPR was published on August 19, 2019, with a 60-day comment period that closed on October

18, 2019. 84 FR 42847. The Commission issued the ANPR under the authority of the Consumer Product Safety Act (CPSA). On October 14, 2019, the Air-Conditioning, Heating, & Refrigeration Institute (AHRI) requested an extension of the comment period for an additional 60 days to provide stakeholders adequate time to respond to the ANPR. AHRI states that member companies are currently developing comments to submit on the ANPR. AHRI also notes the CSA/ANSI Cross-Functional Working Group on CO Sensor Detectors report is an agenda item during the upcoming Joint Technical Committee meeting on October 29, 2019, and that AHRI members would like to understand the Joint Technical Committee’s decision on the report and proposed actions before finalizing their comments.

The Commission has considered this request and is reopening the comment period for an additional 60 days until January 6, 2020.

**Alberta E. Mills,**

*Secretary, U.S. Consumer Product Safety Commission.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–131071–18]

RIN 1545–BP20

#### Eligible Terminated S Corporations

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This notice of proposed rulemaking provides rules regarding the definition of an eligible terminated S corporation (ETSC). In addition, these proposed regulations provide rules relating to distributions of money by an ETSC after the post-termination transition period (PTTP). Finally, these proposed regulations revise current regulations to extend the treatment of distributions of money during the PTTP to all shareholders of the corporation and to update and clarify the allocation of current earnings and profits to distributions of money and other property. These proposed regulations would affect certain C corporations and the shareholders of such corporations.

**DATES:** Comments and requests for a public hearing must be received by December 23, 2019.

**ADDRESSES:** Submit electronic submissions via the Federal Rulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–131071–18) by following the online instructions for submitting comments. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment received to its public docket, whether submitted electronically or in hard copy. Send hard copy submissions to: CC:PA:LPD:PR (REG–131071–18), Room 5203, 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–131071–18), Courier’s Desk, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC, 20224.

**FOR FURTHER INFORMATION CONTACT:**

Concerning proposed regulations §§ 1.481–5, 1.481–6, 1.1377–2, and 1.1377–3, Margaret Burow or Michael Gould at (202) 317–5279; concerning proposed regulations §§ 1.1371–1 and 1.1371–2, Aglaia Ovtchinnikova at (202) 317–6975, Kevin M. Jacobs at (202) 317–5332, or Margaret Burow or Michael Gould at (202) 317–5279; concerning proposed regulation § 1.316–2, Aglaia Ovtchinnikova at (202) 317–6975 or Kevin M. Jacobs at (202) 317–5332; concerning submissions and the hearing, Regina Johnson at (202) 317–6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

#### Background

##### Overview

This document contains proposed amendments to the Income Tax Regulations (26 CFR part 1) under sections 481 and 1377 of the Internal Revenue Code (Code) and proposed regulations under section 1371 of the Code. Section 13543(a) and (b) of the Tax Cuts and Jobs Act, Public Law 115–97, 131 Stat. 2054, 2155 (2017) (TCJA), amended the Code to add subsection (d) to section 481, and subsection (f) to section 1371. Both section 481(d) and section 1371(f) are effective as of December 22, 2017.

##### II. Summary of PTTP and ETSC Period

Generally, a distribution by a C corporation to its shareholders with respect to their stock ownership is treated as a taxable dividend to the extent of the corporation’s earnings and profits. See sections 301(c) and 316(a). However, following the termination of an S corporation’s election made under section 1362 (S election), section 1371(e) allows shareholders of the