

are issued. Should S-TEC apply for an STC to modify any other model included on the same type certificate to incorporate the same novel or unusual design feature, the special conditions would also apply to the other model.

The FAA issues special conditions, as defined in § 11.19, in accordance with § 11.38 and they become part of the type certification basis under § 21.101(d).

#### Novel or Unusual Design Features

The Bell Model 505 helicopter will incorporate the following novel or unusual design features: AP/SAS. An autopilot (AP) is a system used to control the trajectory of an aircraft without constant input from the pilot. This allows the pilot to focus on other aspects of operations such as weather and systems. A stability augmentation system (SAS) is another type of automatic flight control system; however, instead of maintaining the aircraft on a predetermined attitude or flight path, the SAS will reduce pilot workload by dampening aircraft buffeting regardless of the attitude or flight path.

#### Discussion

To comply with the provisions of the special conditions, the FAA proposes to require that S-TEC provide the FAA with a systems safety assessment (SSA) for the final AP/SAS installation configuration that will adequately address the safety objectives established by a functional hazard assessment (FHA). This process will ensure that all failure conditions and their resulting effects are adequately addressed for the installed AP/SAS. The SSA process is part of the overall safety assessment process discussed in FAA Advisory Circular 27-1B, *Certification of Normal Category Rotorcraft*, and Society of Automotive Engineers document Aerospace Recommended Practice 4761, *Guidelines and Methods for Conducting the Safety Assessment Process on Civil Airborne Systems and Equipment*.

These proposed special conditions would require that the AP/SAS installed on a Bell Model 505 helicopter meet the requirements to adequately address the failure effects identified by the FHA, and subsequently verified by the SSA, within the defined design integrity requirements.

Failure conditions are classified according to the severity of their effects on the rotorcraft. Radio Technical Commission for Aeronautics, Inc. (RTCA) Document DO-178C, *Software Considerations in Airborne Systems and Equipment Certification*, provides software design assurance levels most commonly used for the major,

hazardous/severe-major, and catastrophic failure condition categories. The AP/SAS system equipment must be qualified for the expected installation environment. The test procedures prescribed in RTCA Document DO-160G, *Environmental Conditions and Test Procedures for Airborne Equipment*, are recognized by the FAA as acceptable methodologies for finding compliance with the environmental requirements. Equivalent environment test standards may also be acceptable. Environmental qualification provides data to show that the AP/SAS system can perform its intended function under the expected operating condition. Some of the main considerations for environmental concerns are installation locations and the resulting exposure to environmental conditions for the AP/SAS system equipment, including considerations for other equipment that may also be affected environmentally by the AP/SAS equipment installation. The level of environmental qualification must be related to the severity of the considered failure conditions and effects on the rotorcraft.

#### Applicability

These special conditions are applicable to the S-TEC AP/SAS installed as an STC approval in Bell Model 505 helicopters, Type Certificate Number R00008RD.

#### Conclusion

This action affects only certain novel or unusual design features for an S-TEC AP/SAS STC installed on one model helicopter. It is not a rule of general applicability and affects only the applicant who applied to the FAA for approval of these features.

#### List of Subjects in 14 CFR Part 27

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

The authority citation for these special conditions is as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

#### The Proposed Special Conditions

Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are proposed as part of the S-TEC supplemental type certification basis for installation of an autopilot/stabilization augmentation system (AP/SAS) system on Bell Model 505 helicopters.

Instead of the requirements of 14 CFR 27.1309(b) and (c), the following must be met for certification of the AP/SAS

system installed on Bell Model 505 helicopters:

a. The equipment and systems must be designed and installed so that any equipment and systems do not adversely affect the safety of the rotorcraft or its occupants.

b. The rotorcraft systems and associated components considered separately and in relation to others systems, must be designed and installed so that:

(1) The occurrence of any catastrophic failure condition is extremely improbable;

(2) The occurrence of any hazardous failure condition is extremely remote; and

(3) The occurrence of any major failure condition is remote.

c. Information concerning an unsafe system operating condition must be provided in a timely manner to the crew to enable them to take appropriate corrective action. An appropriate alert must be provided if immediate pilot awareness and immediate or subsequent corrective action is required. Systems and controls, including indications and annunciations, must be designed to minimize crew errors which could create additional hazards.

Issued in Fort Worth, Texas, on November 13, 2019.

**Jorge Castillo,**

*Manager, Rotorcraft Standards Branch, Policy and Innovation Division, Aircraft Certification Service.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-104554-18 and REG-104870-18]

RIN 1545-BO68 and 1545-BO78

#### Taxable Year of Income Inclusion Under an Accrual Method of Accounting; and Advanced Payments for Goods, Services, and Other Items; Hearing

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

**ACTION:** Proposed rule; notice of hearing.

**SUMMARY:** This document provides a notice of public hearing on proposed regulations regarding the timing of income inclusion under section 451 of the Internal Revenue Code.

**DATES:** The public hearing is being held on Tuesday, December 10, 2019, at 10:00 a.m. The IRS must receive

speakers' outlines of the topics to be discussed at the public hearing by Tuesday, December 10, 2019. If no outlines are received by December 3, 2019, the public hearing will be cancelled.

**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-104554-18 and REG-104870-18), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-104554-18 and REG-104870-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-104554-18 and REG-104870-18).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Charles Gorham, (202) 317-5091; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers), [fdms.database@irscounsel.treas.gov](mailto:fdms.database@irscounsel.treas.gov).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the subject of proposed rulemaking (REG-104554-18 and REG-104870-18) that was published in the **Federal Register** on Monday, September 9, 2019 (84 FR 47175 and 47191).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by November 8, 2019, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Tuesday, December 3, 2019.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317-6901 (not a toll-free number).

Because of access restrictions, the IRS will not admit visitors beyond the

immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**Martin V. Franks,**

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

[FR Doc. 2019-25161 Filed 11-20-19; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### 38 CFR Part 17

**RIN 2900-AQ68**

#### Provider-Based Requirements

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Proposed rule.

**SUMMARY:** The Department of Veterans Affairs (VA) proposes to amend its regulations concerning collection and recovery by VA for medical care and services provided to an individual at a VA medical facility for treatment of a nonservice-connected condition. Specifically, this rulemaking would add a regulation that establishes the requirements VA will use to determine whether a VA medical facility has provider-based status. Such determination affects the amount VA can recover from a third party for the cost of the nonservice-connected care. Currently, VA uses the requirements established by the Centers for Medicare and Medicaid Services to determine whether the facility has provider-based status; however, it is necessary for VA to establish its own requirements that are tailored to VA's unique operation and structure.

**DATES:** Comments must be received by VA on or before January 21, 2020.

**ADDRESSES:** Written comments may be submitted through <http://www.Regulations.gov>, by mail or hand-delivery to Director, Office of Regulation Policy and Management (00REG), Department of Veterans Affairs, 810 Vermont Avenue NW, Room 1064, Washington, DC 20420; or by fax to (202) 273-9026. (This is not a toll-free number.) Comments should indicate that they are submitted in response to RIN 2900-AQ68, Provider-Based Requirements. Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1064,

between the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday (except holidays). Please call (202) 461-4902 for an appointment. (This is not a toll-free number.) In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Joseph Duran, Director of Policy and Planning, Office of Community Care (10D), Ptarmigan at Cherry Creek (10D), Ptarmigan at Cherry Creek Denver, CO, 80209, [Joseph.Duran2@va.gov](mailto:Joseph.Duran2@va.gov) or (303) 372-4629. (This is not a toll-free number.)

**SUPPLEMENTARY INFORMATION:** VA is authorized under 38 U.S.C. 1729 to recover or collect from a third party the reasonable charges for medical care or services VA furnishes to an individual for a non-service connected disability, to the extent that the individual, or the provider of care or services, would be eligible to receive payment from the third party if the care or services had not been furnished by VA. VA's collection or recovery under section 1729 is limited to care or services furnished by VA for a nonservice-connected disability: Incurred incident to the individual's employment and covered under a worker's compensation law or plan that provides reimbursement or indemnification for such care and services; incurred as the result of a crime of personal violence that occurred in a State, or a political subdivision of a State, in which a person injured as the result of such a crime is entitled to receive health care and services at such State's or subdivision's expense for personal injuries suffered as the result of such crime; incurred as a result of a motor vehicle accident in a State that requires automobile accident reparations (no-fault) insurance; or for which the individual is entitled to care (or the payment of expenses of care) under a health plan contract.

VA implements its authority under section 1729 through regulations at title 38 Code of Federal Regulations (CFR) 17.101 through 17.106. More specifically, the methodology that VA uses to determine the amount of its collection or recovery for is established in 38 CFR 17.101. This rulemaking would primarily seek to revise this methodology with regards to calculating the reasonable charges for care and services VA provides on an outpatient basis. Prior to explaining the proposed regulatory changes for § 17.101, we provide the following background on how VA developed its current methodology for charges for outpatient