

Flight Test Analyst, Flight Test Branch, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone (817) 222-5151; email 9-ASW-FTW-AMOC-Requests@faa.gov.

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, 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.

#### (m) Related Information

(1) The subject of this AD is addressed in European Aviation Safety Agency (now European Union Aviation Safety Agency) (EASA) AD 2018-0124, dated June 5, 2018. This EASA AD may be found in the AD docket on the internet at <https://www.regulations.gov> by searching for and locating Docket No. FAA-2020-0468.

(2) For service information identified in this AD, contact Leonardo S.p.A. Helicopters, Emanuele Bufano, Head of Airworthiness, Viale G. Agusta 520, 21017 C. Costa di Samarate (Va) Italy; telephone +39-0331-225074; fax +39-0331-229046; or at <https://www.leonardocompany.com/en/home>. You may view this service information at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy., Room 6N-321, Fort Worth, TX 76177.

Issued on June 5, 2020.

**Lance T. Gant,**

*Director, Compliance & Airworthiness Division, Aircraft Certification Service.*

[FR Doc. 2020-12586 Filed 6-10-20; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. FAA-2020-0570; Product Identifier 2019-SW-121-AD]

RIN 2120-AA64

#### Airworthiness Directives; Airbus Helicopters

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** The FAA proposes to supersede Airworthiness Directive (AD) 2018-26-02 for Airbus Helicopters (previously Eurocopter France) Model AS350B3, EC130B4, and EC130T2 helicopters. AD 2018-26-02 requires inspecting the pilot's and co-pilot's throttle twist for proper operation. Since the FAA issued AD 2018-26-02, the FAA received a public comment that prompted additional review. This proposed AD would retain the requirements of AD 2018-26-02 and

add calendar time compliance times for the required actions. The actions of this proposed AD are intended to address an unsafe condition on these products.

**DATES:** The FAA must receive comments on this proposed AD by July 27, 2020.

**ADDRESSES:** You may send comments by any of the following methods:

- *Federal eRulemaking Docket:* Go to <https://www.regulations.gov>. Follow the online instructions for sending your comments electronically.

- *Fax:* 202-493-2251.

- *Mail:* Send comments to the U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE, Washington, DC 20590-0001.

- *Hand Delivery:* Deliver to the "Mail" address between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

#### Examining the AD Docket

You may examine the AD docket on the internet at <https://www.regulations.gov> by searching for and locating Docket No. FAA-2020-0570; or in person at Docket Operations between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the European Aviation Safety Agency (now European Union Aviation Safety Agency) (EASA) AD, any comments received, and other information. The street address for Docket Operations is listed above. Comments will be available in the AD docket shortly after receipt.

For service information identified in this proposed rule, contact Airbus Helicopters, 2701 N Forum Drive, Grand Prairie, TX 75052; telephone 972-641-0000 or 800-232-0323; fax 972-641-3775; or at <https://www.airbus.com/helicopters/services/technical-support.html>. You may view this referenced service information at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy., Room 6N-321, Fort Worth, TX 76177.

#### FOR FURTHER INFORMATION CONTACT:

George Schwab, Aviation Safety Engineer, Safety Management Section, Rotorcraft Standards Branch, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone 817-222-5110; email [george.schwab@faa.gov](mailto:george.schwab@faa.gov).

#### SUPPLEMENTARY INFORMATION:

##### Comments Invited

The FAA invites you to participate in this rulemaking by submitting written comments, data, or views. The FAA also invites comments relating to the

economic, environmental, energy, or federalism impacts that might result from adopting the proposals in this document. The most helpful comments reference a specific portion of the proposal, explain the reason for any recommended change, and include supporting data. To ensure the docket does not contain duplicate comments, commenters should send only one copy of written comments, or if comments are filed electronically, commenters should submit only one time.

The FAA will file in the docket all comments received, as well as a report summarizing each substantive public contact with FAA personnel concerning this proposed rulemaking. Before acting on this proposal, the FAA will consider all comments received on or before the closing date for comments. The FAA will consider comments filed after the comment period has closed if it is possible to do so without incurring expense or delay. The FAA may change this proposal in light of the comments received.

#### Discussion

The FAA issued AD 2018-26-02, Amendment 39-19532 (83 FR 66093, December 26, 2018) ("AD 2018-26-02") for Airbus Helicopters Model AS350B3 and EC130B4 helicopters with an ARRIEL 2B1 engine with the two-channel Full Authority Digital Engine Control (FADEC) and with new twist grip modification (MOD) 073254 (for Model AS350B3 helicopters) or MOD 073773 (for Model EC130B4 helicopters) installed, and Model AS350B3 and EC130T2 helicopters with an ARRIEL 2D engine installed. AD 2018-26-02 requires repetitively inspecting the wiring, performing an insulation test, inspecting the pilot and copilot throttle twist grip controls, and testing the pilot and copilot throttle twist grip controls for proper functioning.

AD 2018-26-02 was prompted by EASA AD No. 2017-0059, dated April 6, 2017 (EASA AD 2017-0059), issued by EASA, which is the Technical Agent for the Member States of the European Union. EASA advised that the switches in the engine "IDLE" or "FLIGHT" control system could be affected by the corrosive effects of a salt-laden atmosphere, which could lead to engine power loss. EASA advised that this condition, if not detected and corrected, could, in case of failure of the other switch, prevent the pilot from switching from "IDLE" to "FLIGHT" mode during training of autorotation landing, making aborting the autorotation impossible, resulting in unintended touchdown.

### Actions Since AD 2018–26–02 Was Issued

Since the FAA issued AD 2018–26–02, the FAA received comments from one commenter. The commenter requested the FAA clarify why the compliance time for the repetitive inspections required in AD 2018–26–02 is given in terms of hours time-in-service (TIS) without also requiring calendar compliance times. The commenter stated that a lot of operators do not operate their aircraft 660 hours TIS in a year and asked whether the FAA is concerned with calendar time. The FAA agrees. Since the unsafe condition involves corrosion, which has a direct relationship between calendar time and airworthiness, it is necessary to add calendar time compliance times for all required actions including the repetitive inspections in this proposed AD.

### FAA's Determination

These helicopters have been approved by EASA and are approved for operation in the United States. Pursuant to the FAA's bilateral agreement with the European Union, EASA has notified the FAA about the unsafe condition described in its AD. The FAA is proposing this AD after evaluating all known relevant information and determining that an unsafe condition is likely to exist or develop on other helicopters of the same type design.

### Related Service Information Under 1 CFR Part 51

The FAA reviewed one document that co-publishes three Airbus Helicopters Emergency Alert Service Bulletin (EASB) identification numbers: No. 05.00.61, Revision 3, dated June 15, 2015, for Model AS350B3 helicopters; No. 05.00.41, Revision 2, dated June 15, 2015, for the non-FAA type certificated Model AS550C3 helicopter; and No. 05A009, Revision 3, dated June 15, 2015, for Model EC130B4 helicopters. EASB Nos. 05.00.61 and 05A009 are incorporated by reference in AD 2018–26–02 and are retained for the requirements of this AD. EASB No. 05.00.41 is not incorporated by reference in AD 2018–26–02 and is not incorporated by reference in this AD. This service information applies to helicopters with an ARRIEL 2B1 engine installed and describes procedures for a functional check and installation of protection for micro-contacts (microswitches) 53Ka, 53Kb, and 65K (IDLE/FLIGHT mode).

The FAA also reviewed one document that co-publishes three Airbus Helicopters EASB identification

numbers: No. 05.00.77, Revision 1, dated June 15, 2015, for Model AS350B3 helicopters; No. 05.00.52, Revision 1, dated June 15, 2015, for the non-FAA type certificated Model AS550C3 helicopter; and No. 05A014, Revision 1, dated June 15, 2015, for Model EC130T2 helicopters. EASB Nos. 05.00.77 and 05A014 are incorporated by reference in AD 2018–26–02 and are retained for the requirements of this AD. EASB No. 05.00.52 is not incorporated by reference in this AD. This service information applies to helicopters with an ARRIEL 2D engine installed and describes procedures for a check of the protection for micro-contacts (microswitches) 53Ka, 53Kb, and 65K (IDLE/FLIGHT mode).

This service information is reasonably available because the interested parties have access to it through their normal course of business or by the means identified in the ADDRESSES section.

### Proposed AD Requirements

This proposed AD would retain the inspection requirements of AD 2018–26–02 and would include, before the next practice autorotation, within 100 hours TIS, or 6 months, whichever occurs first, inspecting the wiring, performing an insulation test, inspecting the pilot and copilot throttle twist grip controls, and testing the pilot and copilot throttle twist grip controls for proper functioning. This AD would also include calendar time requirements for the repetitive inspections to be completed at intervals not to exceed 330 hours TIS or 6 months, whichever occurs first, and at intervals not to exceed 660 hours TIS or 12 months, whichever occurs first, depending on operating conditions.

### Differences Between This Proposed AD and the EASA AD

The EASA AD requires the initial inspections within 10 flight hours or 7 days; this proposed AD requires compliance before the next autorotation training flight, 100 hours TIS, or 6 months, whichever occurs earlier, as the unsafe condition only occurs when transitioning the throttle in-flight from flight to idle and back to flight, such as during a practice autorotation.

Additionally, the EASA AD requires installing Airbus Helicopters MOD 074263; this proposed AD does not as it does not correct the unsafe condition.

### Interim Action

The FAA considers this proposed AD to be an interim action. If final action is later identified, the FAA might consider further rulemaking then.

### Costs of Compliance

The FAA estimates that this proposed AD would affect 617 helicopters of U.S. Registry. The FAA estimates that operators may incur the following costs in order to comply with this proposed AD. Labor costs are estimated at \$85 per work-hour.

Inspecting the wiring, performing an insulation test, inspecting the pilot and copilot throttle twist grip controls, and testing the pilot and copilot throttle twist grip controls would take about 4 work-hours, for a total estimated cost of \$340 per helicopter and \$209,780 for the U.S. fleet per inspection cycle.

### 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.

The FAA is 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 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

The FAA 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, I certify this proposed regulation:

1. Is not a "significant regulatory action" under Executive Order 12866,
2. Will not affect intrastate aviation in Alaska, and
3. 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.

### 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 removing Airworthiness Directive (AD) 2018–26–02, Amendment 39–19532 (83 FR 66093, December 26, 2018), and adding the following new AD:

**Airbus Helicopters:** Docket No. FAA–2020–0570; Product Identifier 2019–SW–121–AD.

#### (a) Applicability

This AD applies to the following Airbus Helicopters helicopters, certificated in any category:

(1) Model AS350B3 helicopters with an ARRIEL 2B1 engine with the two-channel Full Authority Digital Engine Control (FADEC) and with new twist grip modification (MOD) 073254 or with an ARRIEL 2D engine installed;

(2) Model EC130B4 helicopters with an ARRIEL 2B1 engine with the two-channel FADEC and with new twist grip MOD 073773 installed; and

(3) Model EC130T2 helicopters with an ARRIEL 2D engine installed.

#### (b) Unsafe Condition

This AD defines the unsafe condition as failure of one of the two contactors, 53Ka or 53Kb, which can prevent switching from “IDLE” mode to “FLIGHT” mode during autorotation training making it impossible to recover from a practice autorotation and compelling the pilot to continue the autorotation to the ground. This condition could result in unintended touchdown to the ground at a flight-idle power setting during a practice autorotation, damage to the helicopter, and injury to occupants.

#### (c) Affected ADs

This AD replaces AD 2018–26–02, Amendment 39–19532 (83 FR 66093, December 26, 2018).

#### (d) Comments Due Date

The FAA must receive comments by July 27, 2020.

#### (e) 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.

#### (f) Required Actions

(1) Before the next practice autorotation, within 100 hours time-in-service (TIS), or 6 months, whichever occurs first, inspect the wiring, perform an insulation test, inspect

the pilot and copilot throttle twist grip controls, and test the pilot and copilot throttle twist grip controls for proper functioning by following the Accomplishment Instructions, paragraph 3.B.1 through 3.B.6, of Airbus Helicopters Emergency Alert Service Bulletin (EASB) No. 05.00.61, Revision 3, dated June 15, 2015, for Model AS350B3 helicopters with an ARRIEL 2B1 engine; EASB No. 05.00.77, Revision 1, dated June 15, 2015, for Model AS350B3 helicopters with an ARRIEL 2D engine; EASB No. 05A009, Revision 3, dated June 15, 2015, for Model EC130B4 helicopters; or EASB No. 05A014, Revision 1, dated June 15, 2015, for Model EC130T2 helicopters, as appropriate for your model helicopter.

(2) Repeat the inspections in paragraph (f)(1) of this AD at intervals not to exceed the following compliance times. For purposes of this AD, salt laden conditions exist when a helicopter performs a flight from a takeoff and landing area, heliport, or airport less than 0.5 statute mile from salt water or performs a flight within 0.5 statute mile from salt water below an altitude of 1,000 ft. above ground or sea level.

(i) For helicopters that have operated in salt laden conditions since the previous inspection required by this AD, at intervals not to exceed 330 hours TIS or 6 months, whichever occurs first.

(ii) For helicopters that have not operated in salt laden conditions since the previous inspection required by this AD, at intervals not to exceed 660 hours TIS or 12 months, whichever occurs first.

#### (g) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Rotorcraft Standards Branch, FAA, may approve AMOCs for this AD. Send your proposal to: George Schwab, Aviation Safety Engineer, Safety Management Section, Rotorcraft Standards Branch, FAA, 10101 Hillwood Parkway, Fort Worth, Texas 76177; telephone 817–222–5110; email 9-ASW-FTW-AMOC-Requests@faa.gov.

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, the FAA suggests 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

The subject of this AD is addressed in European Aviation Safety Agency (now European Union Aviation Safety Agency) (EASA) AD No. 2017–0059, dated April 6, 2017. You may view the EASA AD on the internet at <https://www.regulations.gov> in the AD Docket.

#### (i) Subject

Joint Aircraft Service Component (JASC) Code: 7697, Engine Control System Wiring.

Issued on June 4, 2020.

#### Lance T. Gant,

*Director, Compliance & Airworthiness Division, Aircraft Certification Service.*

[FR Doc. 2020–12530 Filed 6–10–20; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–104591–18]

RIN 1545–BO67

### Denial of Deduction for Certain Fines, Penalties, and Other Amounts; Information With Respect to Certain Fines, Penalties, and Other Amounts; Correction

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

**ACTION:** Correction to a notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking (REG–104591–18) that was published in the **Federal Register** on May 13, 2020. The guidance on section 162(f) of the Internal Revenue Code (Code), as amended by legislation enacted in 2017, concerning the deduction of certain fines, penalties, and other amounts.

**DATES:** Written or electronic comments and requests for a public hearing are still being accepted and must be received by July 13, 2020.

**ADDRESSES:** Send submissions to Internal Revenue Service, CC:PA:LPD:PR (REG–104591–18), Room 5205, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submission of comments electronically is strongly suggested, as the ability to respond to mail may be delayed. It is recommended that comments and requests for a public hearing be submitted electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG–104591–18).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Sharon Y. Horn (202) 317–4426; concerning the information reporting requirement, Nancy L. Rose (202) 317–5147; concerning submissions of comments and requests for a public hearing, Regina L. Johnson, (202) 317–5177 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background

The proposed regulations that are the subject of this correction are under section 162(f) of the Internal Revenue Code.

#### Need for Correction

As published, the notice of proposed rulemaking (REG–104591–18) contains errors that needs to be corrected.