

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]

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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.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-104591-18) that was the subject of FR Doc.2020-08649, published at 85 FR 28524 (May 13, 2020), is corrected to read as follows:

1. On page 28529, first column, the fourth line, the language “amounts or incurred paid” is corrected to read “amounts paid or incurred”.

2. On page 28531, second column, the sixth line from the top of the second full paragraph, the language “and by the Office” is corrected to read “and the Office”.

§ 1.162-21 [Corrected]

■ 3. On page 28536, the third column, paragraph (f)(4), the language “A suit, agreement, or otherwise includes, but is not limited to, settlement agreements, non-prosecution agreements, deferred prosecution agreements, judicial proceedings, administrative adjudications, decisions issued by officials, committees, commissions, boards of a government or governmental entity, and any legal actions or hearings which impose a liability on the taxpayer or pursuant to which the taxpayer assumes liability”. is corrected to read “A suit, agreement agreements; non-prosecution agreements; deferred prosecution agreements; judicial proceedings; administrative adjudications; decisions issued by officials, committees, commissions, boards of a government or governmental entity; and any legal actions or hearings which impose a liability on the taxpayer or pursuant to which the taxpayer assumes liability”.

■ 4. On page 28537, second column, the last sentence of paragraph (g)(3)(i), the language “Corp. B presents evidence, as described in paragraph (b)(3)(ii) of this section, to substantiate that the expenses Corp. B will incur to upgrade the engines will be amounts paid to come into compliance with State X’s law”. is corrected to read “Corp. B presents invoices to substantiate that the expenses Corp. B will incur to upgrade the engines will be amounts paid to come into compliance with State X’s law.”.

■ 5. On page 28537, second column, the first sentence of paragraph (g)(3)(ii), the language “Because the agreement describes the specific action Corp. B must take to come into compliance with State X’s law, and Corp. B presents invoices to establish that the agreement obligates it to incur costs to come into compliance with a law, paragraph (a) of this section would not preclude a deduction for the amounts Corp. B incurs to come into compliance.” is

corrected to read “Because the agreement describes the specific action Corp. B must take to come into compliance with State X’s law, and Corp. B provides evidence, as described in paragraph (b)(3)(ii) of this section to establish that the agreement obligates it to incur costs to come into compliance with a law, paragraph (a) of this section would not preclude a deduction for the amounts Corp. B incurs to come into compliance.”.

■ 6. On page 28537, second column, the third sentence of paragraph (g)(4)(ii), the language, “Provided Corp. D establishes, under paragraph (b)(3) of this section, that the \$60,000 constitutes restitution, paragraph (a) does not apply.” is corrected to read “Provided Corp. D establishes, under paragraph (b)(3) of this section, that the \$60,000 constitutes restitution, paragraph (a) of this section does not apply.”.

Martin V. Franks,

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

[FR Doc. 2020-12628 Filed 6-10-20; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R04-OAR-2019-0618; FRL-10010-05-Region 4]

Air Plan Approval; TN; Removal of the Vehicle I/M Program, Middle Tennessee Area

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve a State Implementation Plan (SIP) revision submitted by the State of Tennessee, through the Tennessee Department of Environment and Conservation (TDEC), through a letter dated February 26, 2020. Specifically, EPA is proposing to approve the removal of Tennessee’s inspection and maintenance (I/M) program requirements for Davidson, Sumner, Rutherford, Williamson and Wilson Counties in Tennessee (also known as the Middle Tennessee Area) from the federally-approved SIP because removing the requirements is consistent with the Clean Air Act (CAA or Act) and applicable regulations.

DATES: Comments must be received on or before July 13, 2020.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R04-OAR-2019-0618 at <http://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <http://www.epa.gov/dockets/commenting-epa-dockets>.

FOR FURTHER INFORMATION CONTACT:

Kelly Sheckler, Air Regulatory Management Section, Air Planning and Implementation Branch, Air and Radiation Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW, Atlanta, Georgia 30303-8960. The telephone number is (404) 562-9222. Ms. Sheckler can also be reached via electronic mail at sheckler.kelly@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

Davidson County began implementing an I/M program in 1985. See Davidson County Resolution No. R83-1471. The program required all light-duty motor vehicles registered in Davidson County to be inspected annually for compliance with emissions performance and anti-tampering test criteria.

With the passage of the 1990 CAA amendments, the Middle Tennessee Area was designated as a moderate ozone nonattainment area for the 1979 1-hour ozone NAAQS. See 56 FR 56694 (November 6, 1991). Under section 182 of the CAA, I/M programs are required for areas that are designated as moderate or above nonattainment for ozone, and the existing I/M program in Davidson County was expanded to the Middle Tennessee Area. In 1994, Tennessee submitted a SIP revision containing an I/M program for the Middle Tennessee Area, which EPA approved. See 60 FR 38694 (July 28, 1995). As part of that