

Secretary. The members who voted represent producers, handlers, importers, and the industry marketing cooperative. AMS performed this initial RFA analysis regarding the impact of this action on small entities and invites comments concerning the potential effects of this action.

USDA has determined that this proposed rule, if finalized, is consistent with and would effectuate the purposes of the Act. A 30-day comment period is provided to allow interested persons to respond to this proposal. All written comments received in response to this proposed rule by the date specified will be considered prior to finalizing this action.

List of Subjects in 7 CFR Part 1210

Administrative practice and procedure, Advertising, Consumer education, Honey and honey products, Marketing agreements, Promotion, Reporting and recordkeeping requirements.

For the reasons set forth in the preamble, AMS proposes to revise 7 CFR part 1212 as follows:

PART 1212—HONEY PACKERS AND IMPORTERS RESEARCH, PROMOTION, CONSUMER EDUCATION AND INDUSTRY INFORMATION ORDER

■ 1. The authority citation for part 1212 continues to read as follows:

Authority: 7 U.S.C. 7411–7425; 7 U.S.C. 7401.

■ 2. Amend § 1212.52 by revising paragraph (a) to read as follows:

§ 1212.52 Assessments.

(a) The Board will cover its expenses by levying in a manner prescribed by the Secretary an assessment on first handlers and importers. Through May 31, 2026, the assessment rate shall be \$0.015 per pound of assessable honey and honey products. For the period of June 1, 2026, through December 31, 2026, the assessment rate shall be \$0.0175 per pound of assessable honey and honey products. On and after January 1, 2027, the assessment rate shall be \$0.02 per pound of assessable honey and honey products.

* * * * *

Erin Morris,

Administrator, Agricultural Marketing Service.

[FR Doc. 2026–04567 Filed 3–6–26; 8:45 am]

BILLING CODE:P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2026–2292; Project Identifier MCAI–2024–00043–R]

RIN 2120–AA64

Airworthiness Directives; Airbus Helicopters

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: The FAA proposes to adopt a new airworthiness directive (AD) for all Airbus Helicopters Model AS 350B2, AS 350B3, EC120B, and EC 130 B4 helicopters. This proposed AD was prompted by a short-circuit due to foreign object debris (FOD) or dust inside the lighting and ancillaries control unit (LACU). This proposed AD would require repetitively cleaning and inspecting the affected LACU for FOD. Depending on the configuration of your helicopter, this proposed AD would also require modifying the emergency floatation system (EFS) activation switches and revising the existing rotorcraft flight manual (RFM) for your helicopter, which would constitute terminating action for the proposed repetitive cleaning and inspection requirements. Additionally, this proposed AD would prohibit installing an affected LACU on any helicopter unless certain requirements are met. The FAA is proposing this AD to address the unsafe condition on these products.

DATES: The FAA must receive comments on this NPRM by April 23, 2026.

ADDRESSES: You may send comments, using the procedures found in 14 CFR 11.43 and 11.45, by any of the following methods:

- *Federal eRulemaking Portal:* Go to *regulations.gov*. Follow the instructions for submitting comments.
- *Fax:* (202) 493–2251.
- *Mail:* U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE, Washington, DC 20590.
- *Hand Delivery:* Deliver to Mail address above between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

AD Docket: You may examine the AD docket at *regulations.gov* under Docket No. FAA–2026–2292; 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 NPRM, the mandatory continuing airworthiness information (MCAI), any comments received, and other information. The street address for Docket Operations is listed above.

Material Incorporated by Reference:

- For European Union Aviation Safety Agency (EASA) material identified in this proposed AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 8999 000; email: *ADs@easa.europa.eu*; website: *easa.europa.eu*. You may find the EASA material on the EASA website at *ad.easa.europa.eu*.

- You may view this material at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Parkway, Room 6N–321, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222–5110. It is also available at *regulations.gov* under Docket No. FAA–2026–2292.

FOR FURTHER INFORMATION CONTACT: Deep Gaurav, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (817) 228–3731; email: *deep.gaurav@faa.gov*.

SUPPLEMENTARY INFORMATION:

Comments Invited

The FAA invites you to send any written relevant data, views, or arguments about this proposal. Send your comments to an address listed under **ADDRESSES**. Include “Docket No. FAA–2026–2292; Project Identifier MCAI–2024–00043–R” at the beginning of your comments. The most helpful comments reference a specific portion of the proposal, explain the reason for any recommended change, and include supporting data. The FAA will consider all comments received by the closing date and may amend this proposal because of those comments.

Except for Confidential Business Information (CBI) as described in the following paragraph, and other information as described in 14 CFR 11.35, the FAA will post all comments received, without change, to *regulations.gov*, including any personal information you provide. The agency will also post a report summarizing each substantive verbal contact received about this NPRM.

Confidential Business Information

CBI is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (FOIA) (5 U.S.C. 552), CBI is exempt from public disclosure. If your comments responsive to this NPRM

contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to this NPRM, it is important that you clearly designate the submitted comments as CBI. Please mark each page of your submission containing CBI as "PROPIN." The FAA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this NPRM. Submissions containing CBI should be sent to Deep Gaurav, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590. Any commentary that the FAA receives which is not specifically designated as CBI will be placed in the public docket for this rulemaking.

Background

EASA, which is the Technical Agent for the Member States of the European Union, issued EASA AD 2021-0168, dated July 16, 2021 (EASA AD 2021-0168), to correct an unsafe condition on all Airbus Helicopters Model EC120B helicopters and on Model EC 130 B4, AS 350B2, and AS 350B3 helicopters with certain modifications installed. EASA AD 2021-0168 stated that during a flight on a Model EC 130 B4 helicopter, a "strong burnt smell" and smoke appeared in the cockpit, which activated visual and aural alarms. An investigation revealed that the root cause of this occurrence was a short circuit inside the LACU, which was probably caused by the presence of FOD or dust. EASA AD 2021-0168 further stated that failure of the LACU, if not detected and corrected, could lead to the loss of the EFS, resulting in failure of the EFS to activate during an emergency water landing. Due to the design similarities, EASA AD 2021-0168 stated the unsafe condition can also exist or develop on Model EC120B helicopters and on certain Model AS 350-series helicopters. Depending on the configuration of the helicopter, EASA AD 2021-0168 required either a one-time inspection and cleaning of the affected parts or repetitive inspections and cleaning of the affected parts and, depending on findings, accomplishment of applicable corrective actions. EASA AD 2021-0168 also included requirements for the installation of affected parts.

EASA superseded EASA AD 2021-0168 with EASA AD 2024-0018, dated January 11, 2024 (EASA AD 2024-0018) (also referred to as "the MCAI"), after determining that the unsafe condition can only develop if the helicopter is equipped with an EFS. Consequently, Airbus Helicopters developed a

modification of the EFS activation buttons to allow the use of the EFS function even in the event of an LACU failure. The MCAI partially retains the repetitive cleaning and inspection requirements in EASA AD 2021-0168 and requires modifying certain helicopters as terminating action for the cleaning and inspections. Concurrently with the modification, the MCAI requires revising the existing RFMS (Rotorcraft Flight Manual Supplement) for the helicopter to include information and updated procedures that reflect the modification to the EFS activation buttons.

For further information, you may examine the MCAI in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2026-2292.

Material Incorporated by Reference Under 1 CFR Part 51

The FAA reviewed EASA AD 2024-0018, which specifies procedures for cleaning and repetitively inspecting the LACU for FOD. EASA AD 2024-0018 also specifies procedures for amending the RFMs and modifying the location of EFS activation switches on certain helicopters, which constitutes terminating action for the repetitive inspection requirements. Lastly, EASA AD 2024-0018 prohibits installing certain EFS and LACUs on any helicopter, unless certain requirements are met.

This material 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.

FAA's Determination

These products have been approved by the civil aviation authority (CAA) of another country and are approved for operation in the United States. Pursuant to the FAA's bilateral agreement with this State of Design Authority, it has notified the FAA of the unsafe condition described in the MCAI referenced above. The FAA is issuing this NPRM after determining that the unsafe condition described previously is likely to exist or develop on other products of the same type design.

Proposed AD Requirements in This NPRM

This proposed AD would require accomplishing the actions specified in EASA AD 2024-0018, described previously, as incorporated by reference, except for any differences identified as exceptions in the regulatory text of this proposed AD. See "Differences Between this Proposed AD

and the MCAI" for a general discussion of these differences.

Differences Between This Proposed AD and the MCAI

EASA AD 2024-0018 requires informing all flight crews of the revisions to the RFMS and thereafter operating the helicopter accordingly. However, this AD does not require those actions as those actions are already required by FAA regulations. FAA regulations require operators furnish to pilots any changes to the flight manual (for example, 14 CFR 135.21) and to ensure the pilots are familiar with the flight manual (for example, 14 CFR 91.505). FAA regulations also require pilots to follow the procedures in the existing flight manual including all updates. Therefore, including a requirement in this AD to inform the flight crew and operate the helicopter according to the revised RFMS would be redundant and unnecessary.

Explanation of Required Compliance Information

In the FAA's ongoing efforts to improve the efficiency of the AD process, the FAA developed a process to use some CAA ADs as the primary source of information for compliance with requirements for corresponding FAA ADs. The FAA has been coordinating this process with manufacturers and CAAs. As a result, the FAA proposes to incorporate EASA AD 2024-0018 by reference in the FAA final rule. This proposed AD would, therefore, require compliance with EASA 2024-0018 in its entirety through that incorporation, except for any differences identified as exceptions in the regulatory text of this proposed AD. Using common terms that are the same as the heading of a particular section in EASA AD 2024-0018 does not mean that operators need comply only with that section. For example, where the AD requirement refers to "all required actions and compliance times," compliance with this AD requirement is not limited to the section titled "Required Action(s) and Compliance Time(s)" in EASA AD 2024-0018. Material required in EASA AD 2024-0018 for compliance will be available at www.regulations.gov by searching for and locating Docket No. FAA-2026-2292 after the FAA final rule is published.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect 576 helicopters of U.S. registry.

The FAA estimates the following costs to comply with this proposed AD:

ESTIMATED COSTS

| Action | Labor cost | Parts cost | Cost per product | Cost on U.S. operators |
|----------------------------|--|------------|------------------|--------------------------------|
| Clean and inspect the LACU | 2 work-hours × \$85 per hour = \$170 per helicopter. | \$0 | \$170 | \$97,920 per inspection cycle. |
| Modification of EFS | 16 work-hours × \$85 per hour = 1,360 | 0 | 1,360 | \$783,360. |
| Revise RFM | 1 work-hour × \$85 per hour = \$85 | 0 | 85 | \$48,960. |

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 above, I certify this proposed regulation:

- (1) Is not a "significant regulatory action" under Executive Order 12866,
- (2) Would not affect intrastate aviation in Alaska, and
- (3) Would 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 adding the following new airworthiness directive:

Airbus Helicopters: Docket No. FAA–2026–2292; Project Identifier MCAI–2024–00043–R.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by April 23, 2026.

(b) Affected ADs

None.

(c) Applicability

This AD applies to all Airbus Helicopters Model AS 350B2, AS 350B3, EC120B, and EC 130 B4 helicopters, certificated in any category.

(d) Subject

Joint Aircraft System Component (JASC) Code 3100, Indication/Recording System.

(e) Unsafe Condition

This AD was prompted by a short-circuit due to foreign object debris or dust inside the lighting and ancillaries control unit (LACU) in a Model EC 130 B4 helicopter. The FAA is issuing this AD to prevent this malfunction. This unsafe condition, if not detected and addressed, could lead to loss of the emergency floatation system (EFS) and result in failure of the EFS to activate during an emergency water landing.

(f) Compliance

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

(g) Requirements

Except as specified in paragraphs (h) and (i) of this AD: Comply with all required actions and compliance times specified in, and in accordance with, European Union Aviation Safety Agency AD 2024–0018, dated January 11, 2024 (EASA AD 2024–0018).

(h) Exceptions to EASA AD 2024–0018

- (1) Where EASA AD 2024–0018 requires compliance in terms of flight hours, this AD requires using hours time-in-service.
- (2) Where EASA AD 2024–0018 refers to its effective date and to July 30, 2021 (the

effective date of EASA AD 2021–0168, dated June 16, 2021), this AD requires using the effective date of this AD.

(3) This AD requires that paragraph (2) of EASA AD 2024–0018 apply only to Group 1 helicopters as defined in EASA AD 2024–0018.

(4) This AD does not adopt paragraph (3) of EASA AD 2024–0018. Instead, this AD requires that, during any inspection required by paragraph (1) or (2) of EASA AD 2024–0018, if foreign object debris or dust is found, you must clean the printed circuit board of the control panel. After the modification required by paragraph (4) of EASA AD 2024–0018, the helicopter is a Group 2 helicopter.

(5) Where paragraph (5) of EASA AD 2024–0018 specifies to inform all flight crews and thereafter operate the helicopter accordingly, this AD does not require those actions as those actions are already required by existing FAA operating regulations (see 14 CFR 91.505 and 14 CFR 135.21).

(6) Where the material referenced in EASA AD 2024–0018 specifies to discard parts, this AD requires removing these parts from service.

(7) Where the material referenced in EASA AD 2024–0018 specifies ensuring the applicable rotorcraft flight manual (RFM) is at the latest update, this AD only requires revising your RFM to the revision specified in the material and not to later revisions (updates).

(8) This AD does not adopt paragraph (7.2) of EASA AD 2024–0018.

(9) This AD does not adopt the "Remarks" section of EASA AD 2024–0018.

(i) No Reporting Requirement

Although the material referenced in EASA AD 2024–0018 specifies to submit information to the manufacturer, this AD does not require that action.

(j) Alternative Methods of Compliance (AMOCs)

(1) The Manager, International Validation 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 International Validation Branch, send it to the attention of the person identified in paragraph (k) of this AD and email to: 9-AVS-AIR-730-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) Additional Information

For more information about this AD, contact Deep Gaurav, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (817) 228-3731; email: deep.gaurav@faa.gov.

(l) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference of the material listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this material as applicable to do the actions required by this AD, unless the AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2024-0018, dated January 11, 2024.

(ii) [Reserved]

(3) For EASA material identified in this AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 8999 000; email: ADs@easa.europa.eu; website: easa.europa.eu. You may find the EASA material on the EASA website at ad.easa.europa.eu.

(4) You may view this material at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Parkway, Room 6N-321, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222-5110.

(5) You may view this material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit www.archives.gov/federal-register/cfr/ibr-locations or email fr.inspection@nara.gov.

Issued on March 4, 2026.

Steven W. Thompson,

Acting Deputy Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2026-04526 Filed 3-6-26; 8:45 am]

BILLING CODE 4910-13-P

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

[REG-117270-25]

RIN 1545-BR91

Trump Accounts

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to Trump accounts. The proposed regulations provide guidance on making an election to open a Trump account and reserve additional sections for further guidance on Trump accounts. The proposed regulations would affect children eligible to have a Trump account, individuals who would make elections

with respect to those children, and trustees of Trump accounts.

DATES: Written or electronic comments and requests for a public hearing must be received by May 8, 2026.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-117270-25) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted to the IRS’s public docket on www.regulations.gov. Send paper submissions to: CC:PA:01:PR (REG-117270-25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulation, Neil Sandhu at (804) 916-3775; concerning submissions of comments or a public hearing, the Publications and Regulations Section at (202) 317-6091 (not toll-free numbers) or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:**Authority**

This document contains proposed amendments to the Income Tax Regulations (26 CFR part 1) to implement section 530A of the Internal Revenue Code (Code). Section 530A(a) authorizes the Secretary¹ to prescribe special rules for when a Trump account is not treated in the same manner as an individual retirement account (IRA) under section 408(a). Section 530A(b)(1)(A)(i) provides that an individual’s first Trump account (initial Trump account) is to be “created or organized by the Secretary.” Section 530A(b)(1)(B) provides that a Trump account must be “designated (in such manner as the Secretary shall prescribe)” at the time of its establishment as a Trump account. Section 530A(b)(2)(C) authorizes the Secretary to prescribe rules regarding the time and manner for making elections to establish a Trump account. Section 408(a)(2) authorizes the

¹ Section 7701(a)(11)(B) provides that the term “Secretary” means the Secretary of the Treasury or his delegate. Section 7701(a)(12)(A)(i) defines delegate to include any agency of the Treasury Department, which includes the IRS.

Secretary to approve nonbank trustees for an IRA. Section 7805(a) authorizes the Secretary to “prescribe all needful rules and regulations for the enforcement of [the Code], including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.”

Background

Section 70204 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly referred to as the One, Big, Beautiful Bill Act, added new sections 530A, 128, and 6434 to the Code. Section 530A provides for the establishment of a Trump account for an eligible individual.

A Trump account is a type of traditional IRA established for the exclusive benefit of an eligible individual or such eligible individual’s beneficiaries under section 530A. The Secretary will create or organize the initial Trump account for each eligible individual. An eligible individual is any individual (i) who has not attained age 18 before the close of the calendar year in which an election to open an initial Trump account is made, (ii) for whom a social security number (within the meaning of section 24(h)(7)) has been issued before the date on which the election is made, and (iii) for whom the election is made. After an initial Trump account has been established, a subsequent Trump account (rollover Trump account) may be established for the account beneficiary during the period that begins when such initial Trump account is established and that ends on December 31st of the calendar year in which the account beneficiary² of the initial Trump account attains age 17 (growth period). The rollover Trump account must be funded by a qualified rollover contribution, which is a trustee-to-trustee transfer of the entire account balance from the account beneficiary’s existing Trump account.³

A Trump account is subject to certain special rules inapplicable to other traditional IRAs. The special rules that apply only during the growth period include rules regarding contributions, investments, distributions, and reporting. After the growth period, most of the special rules no longer apply and the rules under section 408 governing traditional IRAs generally apply. Proposed regulations regarding the

² After an initial Trump account has been opened for an eligible individual, the individual is referred to as the account beneficiary.

³ A Trump account qualified rollover contribution under section 530A(e) may be made only during an account beneficiary’s growth period and is different from and unrelated to a qualified rollover contribution for a Roth IRA under section 408A(e).