DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2026–4664; Project Identifier MCAI–2025–01644–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 supersede Airworthiness Directive (AD) 2025–13–09, which applies to all Airbus Helicopters Model AS–365N2, AS 365 N3, EC 155B, EC155B1, SA–365N, and SA–365N1 helicopters. AD 2025–13–09 requires inspecting the tightening torque, reporting the results of the inspections, and, depending on the results of the inspection, taking corrective action. Since the FAA issued AD 2025–13–09, the manufacturer determined that additional inspections of the main rotor (MR) servo-controls nut torque should be required. This proposed AD would retain some of the actions of AD 2025–13–09 and would also require additional inspections and, depending on the results of the inspection, corrective actions. This proposed AD would also require reporting certain information to the manufacturer. The FAA is proposing this AD to address the unsafe condition on these products.

DATES: The FAA must receive comments on this NPRM by August 17, 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–2026–4664; 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, Airworthiness Products Section, Operational Safety Branch, 10101 Hillwood Parkway, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222–5110.

FOR FURTHER INFORMATION CONTACT: Aryanna Sanchez, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (520) 990–9321; email: *aryanna.t.sanchez@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 using a method listed under **ADDRESSES**. Include ''Docket No. FAA–2026–4664; Project Identifier MCAI–2025–01644–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 the 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 Aryanna Sanchez, 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

The FAA issued AD 2025–13–09, Amendment 39–23075 (90 FR 30581, July 10, 2025) (AD 2025–13–09), for all Airbus Helicopters Model AS–365N2, AS 365 N3, EC 155B, EC155B1, SA–365N, and SA–365N1 helicopters. AD 2025–13–09 was prompted by an MCAI originated by EASA, which is the Technical Agent for the Member States of the European Union. EASA issued EASA AD 2024–0110, dated June 6, 2024 (EASA AD 2024–0110) to correct an unsafe condition identified as loss of tightening torque between the upper ball bearing end and the MR servo-control.

AD 2025–13–09 requires a one-time inspection of the torque on each nut connecting the upper ball bearing end to all three MR servo-controls, reporting the inspection results (including no findings) and, depending on the results of this inspection, corrective action. The unsafe condition, if not addressed, could result in disconnection between the upper ball bearing end and the MR servo-control and consequent loss of control of the helicopter.

Actions Since AD 2025–13–09 Was Issued

Since the FAA issued AD 2025–13–09, EASA superseded EASA AD 2024–0110 and issued EASA AD 2025–0239, dated October 27, 2025 (EASA AD 2025–0239) (also referred to as the MCAI). The MCAI states that further investigations identified paint on the lock-washer as the root cause of the loss of tightening torque, and that the manufacturer determined additional inspections of the MR servo-controls nut torque should be necessary.

You may examine the MCAI in the AD docket at *regulations.gov* under Docket No. FAA–2026–4664.

Material Incorporated by Reference Under 1 CFR Part 51

The FAA reviewed EASA AD 2025–0239, which specifies procedures for a one-time check (inspection) of the torque on each nut connecting the upper ball bearing end to all three MR servo-controls and, depending on the results, corrective actions, which include performing additional torque inspections, replacing the lock-washer, applying torque, lockwire, and sealing compound to the upper ball bearing end of the MR servo-control, inspecting the ball bearing end of the MR servo-control, replacing a ball bearing end, inspecting the upper end fitting of the MR servo-control, and replacing the MR servo-control. EASA AD 2025–0239 also requires reporting the inspection results (including no findings) to AH [Airbus Helicopters].

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, that authority 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 2025–0239, 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 discussion of the general differences included in this proposed AD.

Differences Between This Proposed AD and the MCAI

Where the material referenced in the MCAI specifies contacting Airbus Helicopters for certain actions, this proposed AD would require accomplishing actions in accordance with a method approved by the FAA, EASA, or Airbus Helicopters' EASA Design Organization Approval.

Interim Action

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

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 2025–0239 by reference in the FAA final rule. This proposed AD would, therefore, require compliance with EASA AD 2025–0239 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 2025–0239 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 2025–0239. Material required by EASA AD 2025–0239 for compliance will be available at *www.regulations.gov* by searching for and locating Docket No. FAA–2026–4664 after the FAA final rule is published.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect 63 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
Inspecting the tightening torque	1 work-hour × $85 per hour × 3 (three MR servo-controls per helicopter) = $255.	$0	$255	$16,065
Reporting	1 work-hour × $85 per hour = $85	0	85	5,355

The FAA estimates the following costs to do any replacements or repairs that would be required based on the results of the proposed inspection. The agency has no way of determining the number of helicopters that might need these replacements or repairs:

ON-CONDITION COSTS

Action	Labor cost	Parts cost	Cost per product
Inspect the condition of the threads of one main servo-control.	1 work-hour × $85 per hour = $85	$0	$85.
Replace ball bearing end	1 work-hour × $85 per hour = $85	$1,299	$1,384.
Replace main rotor servo-control (three MR servo-controls per helicopter).	1 work-hour × $85 per hour = $85 (per MR servo-control).	$41,039 (one MR servo-control).	Up to $123,372 (three MR servo-controls per helicopter).
Re-inspect the nut tightening torque of the upper ball bearing end.	1 work-hour × $85 per hour = $85	$0	$85.

The extent of the corrective actions that may be needed as a result of any discrepancies detected, after the third inspection, could vary significantly from helicopter to helicopter. The FAA has no way of determining the cost to correct or repair each helicopter or the number of helicopters that may require repair.

Paperwork Reduction Act

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 currently 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, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. 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.

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 that the 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:

■ a. Removing Airworthiness Directive 2025–13–09, Amendment 39–23075 (90 FR 30581, July 10, 2025); and

■ b. Adding the following new airworthiness directive:

Airbus Helicopters: Docket No. FAA–2026–4664; Project Identifier MCAI–2025–01644–R.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by August 17, 2026.

(b) Affected ADs

This AD replaces AD 2025–13–09, Amendment 39–23075 (90 FR 30581, July 10, 2025).

(c) Applicability

This AD applies to all Airbus Helicopters Model AS–365N2, AS 365 N3, EC 155B, EC155B1, SA–365N, and SA–365N1 helicopters, certificated in any category.

(d) Subject

Joint Aircraft System Component (JASC) Code 6710, Main rotor control.

(e) Unsafe Condition

This AD was prompted by reports of two occurrences of the loss of tightening torque between the upper ball bearing end and the main rotor (MR) servo-control. The FAA is issuing this AD to detect loss of tightening torque. The unsafe condition, if not addressed, could result in disconnection between the upper ball bearing end and the MR servo-control and consequent loss of control of the helicopter.

(f) Compliance

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

(g) Required Actions

Except as specified in paragraph (h) of this AD: Comply with all required actions and compliance times specified in, and in accordance with, European Union Aviation Safety Agency (EASA) AD 2025–0239, dated October 27, 2025 (EASA AD 2025–0239).

(h) Exceptions to EASA AD 2025–0239

(1) Where EASA AD 2025–0239 refers to its effective date, this AD requires using the effective date of this AD.

(2) Where EASA AD 2025–0239 requires compliance in terms of flight hours, this AD requires using hours time-in-service.

(3) Where EASA AD 2025–0239 defines ''the ASB'', this AD requires replacing that definition with ''Airbus Helicopters Alert Service Bulletin (ASB) AS365–67–30–0001 Issue 003, dated May 21, 2025 (ASB AS365–67–30–0001 Issue 003), or ASB EC155–67–30–0001 Issue 004, dated June 18, 2025 (ASB EC155–67–30–001 Issue 004), as applicable for the model helicopter. For compliance with this AD, Model SA–365N and SA–365N1 helicopters are to use ASB AS365–67–30–0001 Issue 003 and Model EC 155B, EC155B1 are to use ASB EC155–67–30–0001 Issue 004''.

(4) Where paragraphs (1) and (2) of EASA AD 2025–0239 and the material referenced in EASA AD 2025–0239 specify ''check'', this AD requires replacing that text with ''inspect'' or ''inspection'' as applicable.

(5) Where the material referenced in EASA AD 2025–0239 specifies discarding parts, this AD requires removing those parts from service.

(6) Where the material referenced in EASA AD 2025–0239 specifies hard point, for this AD a hard point may be indicated by resistance, ratcheting, blocking, or difficulty when turning the ball bearing end into the upper end fitting of the MR servo-control by hand.

(7) Where paragraph (9) of EASA AD 2025–0239 specifies reporting inspection results (including no findings) to AH [Airbus Helicopters] within 7 days after the inspection required by paragraphs (1), (2), and (3) of EASA AD 2025–0239, this AD requires reporting that information at the applicable time in paragraph (h)(7)(i) or (ii) of this AD.

(i) If the inspection was done on or after the effective date of this AD: Submit the report within 30 days after the inspection required by paragraph (1), (2), and (3) of EASA AD 2025–0239.

(ii) If the inspection was done before the effective date of this AD: Submit the report within 30 days after the effective date of this AD.

(8) Where paragraph (7) of EASA AD 2025–0239 specifies contacting AH [Airbus Helicopters] for applicable repair instructions if a discrepancy is detected after the third inspection, and where the material referenced in EASA AD 2025–0239 specifies to contact Airbus Helicopters for repair instructions, this AD requires, before further

flight, accomplishing these corrective actions in accordance with a method approved by the Manager, International Validation Branch, FAA; or EASA; or Airbus Helicopters' EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

(9) This AD does not adopt the ''Remarks'' section of EASA AD 2025–0239.

(i) Special Flight Permits

Special flight permits, as described in 14 CFR 21.197 and 21.199, are not allowed.

(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 *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 Aryanna Sanchez, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (520) 990–9321; email: *aryanna.t.sanchez@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 2025–0239, dated October 27, 2025.

(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 this EASA AD on the EASA website at *ad.easa.europa.eu.*

(4) You may view this material at the FAA, Airworthiness Products Section, Operational Safety Branch, 10101 Hillwood Parkway, 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 June 26, 2026.

Christopher R. Parker,

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

[FR Doc. 2026–13368 Filed 7–1–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

[REG–113229–25]

RIN 1545–BR73

Increase in Threshold for Requiring Information Reporting With Respect to Certain Payees; Extension and Modification of Limitation on Wagering Losses; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on the notice of proposed rulemaking (REG–113229–25) published in the **Federal Register** on April 17, 2026. The proposed regulations contain proposed amendments relating to the dollar thresholds in regulations governing information reporting for payments made in the course of a trade or business and the corresponding backup withholding regulations. The proposed regulations also contain proposed amendments to the regulations governing wagering losses.

DATES: The hearing is scheduled to be held on July 17, 2026, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed by July 7, 2026. If no outlines are received by July 7, 2026, the hearing will be cancelled.

ADDRESSES: The hearing will be conducted by teleconference only. Send an outline of topic submission electronically via the Federal eRulemaking Portal at *www.regulations.gov* (indicate IRS and REG–113229–25). Send paper submissions to CC:PA:01:PR, (REG–113229–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, William Prater at (202) 317–6845 (not a toll-free number); concerning submissions of requests to testify or attend the hearing, the Publications and Regulations Section at (202) 317–6901 (not toll-free number) or by email at *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION: The subject of the hearing is the notice of proposed rulemaking (REG–113229–25) published in the **Federal Register** on April 17, 2026 (91 FR 20599).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Individuals who wish to testify at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by July 7, 2026. A period of 10 minutes will be allotted to each testimony.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available via *www.regulations.gov* under the title of Supporting & Related Material. If no outline of the topics to be discussed is received by July 7, 2026, the hearing will be cancelled and a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who wish to testify at the hearing must send an email to *publichearings@irs.gov* to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–113229–25) and the language ''TESTIFY Telephonically.'' For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG–113229–25.

Individuals who wish to attend the public hearing without testifying must also send an email to *publichearings@irs.gov* to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (REG–113229–25) and the language ''ATTEND Hearing Telephonically.'' For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–113229–25. Requests to attend the hearing must be received by July 15, 2026.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section by sending an email to *publichearings@irs.gov* (preferred) or by telephone at (202) 317–6901 (not a toll-free number) by July 14, 2026.

Any additional questions regarding speaking at or attending the hearing may