

The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (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. Section 39.13 is amended by adding the following new airworthiness directive:

Construcciones Aeronauticas, S.A. (CASA):
Docket 97-NM-277-AD.

Applicability: Model C-212 series airplanes, as listed in CASA Service Bulletin SB-212-27-48, dated February 28, 1996; certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (b) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated, unless accomplished previously.

To prevent loss of the movable joint of the aileron control rod, caused by deterioration of the hinges, which could result in reduced controllability of the airplane, accomplish the following:

(a) Within 100 flight hours after the effective date of this AD, accomplish the requirements of paragraphs (a) (1) and (a)(2) of this AD in accordance with CASA Service Bulletin SB-212-27-48, dated February 28, 1996.

(1) Perform an inspection of the spherical bearings of the aileron control rod to detect discrepancies. If any discrepancy is found, prior to further flight, replace the whole terminal. And

(2) Install an improved retainer washer in the movable joint of the aileron control rod.

(b) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

Note 2: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

(c) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Note 3: The subject of this AD is addressed in Spanish airworthiness directive 05/96, dated May 13, 1996.

Issued in Renton, Washington, on December 22, 1997.

Darrell M. Pederson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 97-34002 Filed 12-30-97; 8:45 am]

BILLING CODE 4910-13-U

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. 97-CE-81-AD]

RIN 2120-AA64

Airworthiness Directives; EXTRA Flugzeugbau GmbH Model EA-300 Airplanes

AGENCY: Federal Aviation Administration, DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This document proposes to adopt a new airworthiness directive (AD) that would apply to certain EXTRA Flugzeugbau GmbH (EXTRA) Model EA-300 airplanes. The proposed action would require removing the elevator mass balance and replacing it with a reinforced mass balance of improved design using new stop nuts. The proposed AD is the result of mandatory continuing airworthiness information (MCAI) issued by the airworthiness authority for Germany. The actions specified by the proposed AD are intended to prevent damage and possible jamming of the airplane's control system, which, if not corrected, could cause loss of control of the airplane.

DATES: Comments must be received on or before January 27, 1998.

ADDRESSES: Submit comments in triplicate to the Federal Aviation Administration (FAA), Central Region, Office of the Regional Counsel, Attention: Rules Docket No. 97-CE-81-AD, Room 1558, 601 E. 12th Street, Kansas City, Missouri 64106. Comments may be inspected at this location

between 8 a.m. and 4 p.m., Monday through Friday, holidays excepted.

Service information that applies to the proposed AD may be obtained from EXTRA Flugzeugbau, GmbH, Schwarze Heide 21, 46569 Hunxe, Germany, telephone 49-2358-9137-0; facsimile 49-2858-9137-30. This information also may be examined at the Rules Docket at the address above.

FOR FURTHER INFORMATION CONTACT: Karl M. Schletzbaum, Aerospace Engineer, Small Airplane Directorate, Aircraft Certification Service, 1201 Walnut, suite 900, Kansas City, Missouri 64106, telephone (816) 426-6932; facsimile (816) 426-2169.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications should identify the Rules Docket number and be submitted in triplicate to the address specified above. All communications received on or before the closing date for comments, specified above, will be considered before taking action on the proposed rule. The proposals contained in this notice may be changed in light of the comments received.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the proposed rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report that summarizes each FAA-public contact concerned with the substance of this proposal will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this notice must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket No. 97-CE-81-AD." The postcard will be date stamped and returned to the commenter.

Availability of NPRMs

Any person may obtain a copy of this NPRM by submitting a request to the FAA, Central Region, Office of the Regional Counsel, Attention: Rules Docket No. 97-CE-81-AD, Room 1558, 601 E. 12th Street, Kansas City, Missouri 64106.

Discussion

The Luftfahrt-Bundesamt (LBA), which is the airworthiness authority for

Germany, recently notified the FAA that an unsafe condition may exist on certain EXTRA Model EA-300 airplanes. The LBA reports that during routine inspections, inspectors found cracks at the elevator mass balance support. These conditions, if not detected and corrected, could result in jamming of the airplane's control system causing loss of control of the airplane.

Relevant Service Information

EXTRA has issued EA-300, Elevator Mass Balance Service Bulletin No. 300-1-92, Issue A, dated March 27, 1992, which specifies procedures for inspecting the elevator mass balance attachment plate and replacing the elevator mass balance with a reinforced mass balance of improved design.

The LBA classified this service bulletin as mandatory and issued German AD 92-199 EXTRA, dated April 13, 1992, in order to assure the continued airworthiness of these airplanes in Germany.

The FAA's Determination

This airplane model is manufactured in Germany and is type certificated for operation in the United States under the provisions of section 21.29 of the Federal Aviation Regulations (14 CFR 21.29) and the applicable bilateral airworthiness agreement. Pursuant to this bilateral airworthiness agreement, the LBA has kept the FAA informed of the situation described above.

The FAA has examined the findings of the LBA, reviewed all available information, and determined that AD action is necessary for products of this type design that are certificated for operation in the United States.

Differences Between the Manufacturer's Service Information and the Proposed Action

The FAA has determined that it is more beneficial and less cumbersome to require a replacement of each elevator mass balance and forego an initial inspection. The FAA is proposing this alternative because the one-time replacement is more time and labor efficient. The LBA and the manufacturer are requiring, prior to further flight:

- (1) an initial inspection for cracks, and
- (2) if cracks are found, replacing the part, prior to further flight, and
- (3) if no cracks are found, replacing the part prior to accumulating certain hours time-in-service.

The one time replacement proposed in this AD would take precedence over the instructions for repetitively inspecting and replacing required in the

German AD and manufacturer's service bulletin.

The FAA has also reviewed the compliance times recommended by the manufacturer and by the LBA AD.

This review showed compliance prior to further flight, which grounds airplanes, and a second compliance, after the initial inspection.

The FAA decided that one compliance time and one action is less cumbersome and would not present any undue burden on any of the owner/operators of any U.S.-registered airplanes. Therefore, the compliance time stated in the body of the proposed AD would take precedence over the compliance time recommended by the manufacturer and the LBA for Germany.

Explanation of the Provisions of the Proposed AD

Since an unsafe condition has been identified that is likely to exist or develop in other EXTRA Model EA-300 airplanes of the same type design registered in the United States, the proposed AD would require removing each elevator mass balance, and replacing each elevator mass balance with a reinforced elevator mass balance of improved design (part number (P/N) PC-33202.1B), using new stop nuts.

Cost Impact

The FAA estimates that 20 airplanes in the U.S. registry would be affected by the proposed AD, that it would take approximately 3 workhours per airplane to accomplish the proposed action, and that the average labor rate is approximately \$60 an hour. Parts cost approximately \$100 per airplane. Based on these figures, the total cost impact of the proposed AD on U.S. operators is estimated to be \$5,600 or \$280 per airplane.

Regulatory Impact

The regulations proposed herein would not have substantial direct effects 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. Therefore, in accordance with Executive Order 12612, it is determined that this proposal would not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

For the reasons discussed above, I certify that this action (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, 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. A copy of the draft regulatory evaluation prepared for this action has been placed in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption ADDRESSES.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (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. Section 39.13 is amended by adding a new airworthiness directive (AD) to read as follows:

Extra Flugzeugbau GmbH: Docket No. 97-CE-81-AD.

Applicability: Model EA-300 airplanes (serial numbers V1, and 001 through 034), certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (c) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required within the next 50 hours time-in-service (TIS) after the effective date of this AD, unless already accomplished.

To prevent possible jamming of the airplane's control system, which, if not corrected, could cause loss of control of the airplane, accomplish the following:

(a) Replace the elevator mass balance with a new reinforced elevator mass balance (part number (P/N) PC-33202.1B), using new stop nuts in accordance with the Instructions section of the EXTRA EA-300, Elevator Mass Balance, Service Bulletin No. 300-1-92, Issue A, dated March 27, 1992.

(b) Special flight permits may be issued in accordance with sections 21.197 and 21.199

of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

(c) An alternative method of compliance or adjustment of the compliance time that provides an equivalent level of safety may be approved by the Manager, Small Airplane Directorate, Aircraft Certification Service, 1201 Walnut, suite 900, Kansas City, Missouri 64106. The request shall be forwarded through an appropriate FAA Maintenance Inspector, who may add comments and then send it to the Manager, Small Airplane Directorate.

Note 2: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Small Airplane Directorate.

(d) All persons affected by this directive may obtain copies of the document referred to herein upon request to Extra Flugzeugbau, GmbH, Schwarze Heide 21, 46569 Hunxe, Germany; or may examine this document at the FAA, Central Region, Office of the Regional Counsel, Room 1558, 601 E. 12th Street, Kansas City, Missouri 64106.

Note 3: The subject of this AD is addressed in German AD 92-199 Extra, dated April 13, 1992.

Issued in Kansas City, Missouri, on December 23, 1997.

Michael Gallagher,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 97-34046 Filed 12-30-97; 8:45 am]

BILLING CODE 4910-13-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-100841-97]

RIN 1545-AU97

Agreements for Payment of Tax Liability in Installments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to terminations of agreements for the payment of tax liabilities in installments (installment agreements). The proposed regulations reflect changes made to section 6159 of the Internal Revenue Code of 1986 (Code) by the Taxpayer Bill of Rights 2. The proposed regulations provide a procedure for requesting an independent administrative review of an alteration, modification, or termination of an installment agreement.

DATES: Written comments and requests for a public hearing must be received by March 2, 1998.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-100841-97), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m.: CC:DOM:CORP:R (REG-100841-97), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <http://www.irs.ustreas.gov/prod/taxregs/comments.html>.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Kevin B. Connelly, (202) 622-3640 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Procedure and Administration Regulations (26 CFR part 301) relating to installment agreements under section 6159 of the Code. Section 201 of the Taxpayer Bill of Rights 2 (TBOR2), Pub. L. No. 104-168, 110 Stat. 1452 (1996), amended section 6159 to provide that the Secretary may not alter, modify, or terminate an installment agreement unless notice of such action is given not later than 30 days before the date of the action. The notice must explain why the Secretary intends to take the proposed action. Section 202 of TBOR2 provides that the Secretary shall provide an independent administrative review of the termination of an installment agreement upon request of the taxpayer. These proposed regulations reflect the change made by Section 202 of TBOR2. In addition, although the IRS rarely alters or modifies an installment agreement, the proposed regulations give taxpayers the right to an independent administrative review of alterations or modifications.

Explanation of Provisions

Sections 201 and 202 of TBOR2 amended section 6159 of the Code with respect to installment agreements. Section 201 provides that the Secretary may not alter, modify, or terminate an installment agreement unless notice of such action is given to the taxpayer at least 30 days before the action. The notice must explain why the Secretary intends to take the proposed action.

Notice is not necessary if collection of the tax to which the installment agreement relates is in jeopardy.

Prior to the enactment of TBOR2, Section 6159 of the Code required notice only if the Internal Revenue Service intended to alter, modify, or terminate an installment agreement because of a change in the taxpayer's financial condition. Section 301.6159-1(c)(4) of the regulations that are being amended by this notice of proposed rulemaking, however, already requires 30 days notice whenever the IRS intends to alter, modify, or terminate any agreement, regardless of the reason for the action. The only exception to this rule is that no notice is required if collection of the tax to which the installment agreement relates is in jeopardy. In addition, existing paragraph (c)(4) requires the notice to explain the reason for the intended action. In light of existing paragraph (c)(4), the regulations do not have to be amended to reflect section 201 of TBOR2.

Section 202 of TBOR2 provides that, upon request by a taxpayer, the Secretary shall provide an independent administrative review of the termination of an installment agreement. In addition, although the IRS rarely alters or modifies an installment agreement, the proposed regulations grant taxpayers the right to request an independent administrative review of alterations or modifications. Procedures for requesting an independent administrative review are contained in the proposed regulations.

When the Internal Revenue Service intends to terminate an installment agreement, it currently sends the taxpayer a written notice of its intent. The notice (1) informs the taxpayer why the Internal Revenue Service intends to terminate the agreement, (2) notifies the taxpayer that the Internal Revenue Service intends to levy the taxpayer's property, (3) explains that the taxpayer has a right to request an independent review of the Internal Revenue Service's decision, and (4) tells the taxpayer to call the telephone number listed on the notice within 30 days of the date of the notice if the taxpayer wishes to stay collection and request the Internal Revenue Service to review its decision. If the taxpayer timely calls the telephone number listed on the notice, the employee attempts to resolve the case with the taxpayer. If the taxpayer and the employee are not able to resolve the case to the taxpayer's satisfaction, a conference is set up with a manager. If the manager and the taxpayer are unable to resolve the case, the manager forwards the case to Appeals for an