

the FCUs having P/N 285U0011-205 or 285U0011-206 to P/N 285U0011-207.

Parts Installation

(h) As of the effective date of this AD, no person may install on any airplane an FCU having P/N 285U0011-205 or -206.

Alternative Methods of Compliance (AMOCs)

(i) The Manager, Seattle Aircraft Certification Office, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19.

Issued in Renton, Washington, on August 25, 2004.

Kevin M. Mullin,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 04-20210 Filed 9-3-04; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2004-19002; Directorate Identifier 2003-NM-27-AD]

RIN 2120-AA64

Airworthiness Directives; Airbus Model A300 B2 and A300 B4 Series Airplanes; A300 B4-600, B4-600R, and F4-600R Series Airplanes; and Model C4-605R Variant F Airplanes (Collectively Called A300-600)

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: The FAA proposes to supersede an existing airworthiness directive (AD) for certain Airbus Model A300 B2 and A300 B4 series airplanes; A300 B4-600, B4-600R, and F4-600R series airplanes; and Model C4-605R Variant F airplanes (collectively called A300-600). That AD currently requires repetitive inspections to detect cracks in Gear Rib 5 of the main landing gear (MLG) attachment fittings at the lower flange, and repair, if necessary. That AD also requires modification of Gear Rib 5 of the MLG attachment fittings, which constitutes terminating action for the repetitive inspections. This proposed AD would reduce the compliance times for all inspections, and require that you do the inspections in accordance with new revisions of the service bulletins. This proposed AD is prompted by new service information that was issued by the manufacturer and mandated by the French airworthiness authority. We are proposing this AD to prevent fatigue cracking of the MLG attachment fittings,

which could result in reduced structural integrity of the airplane.

DATES: We must receive comments on this proposed AD by October 7, 2004.

ADDRESSES: Use one of the following addresses to submit comments on this proposed AD.

- DOT Docket Web site: Go to <http://dms.dot.gov> and follow the instructions for sending your comments electronically.

- Government-wide rulemaking Web site: Go to <http://www.regulations.gov> and follow the instructions for sending your comments electronically.

- Mail: Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street SW., Nassif Building, room PL-401, Washington, DC 20590.

- Fax: (202) 493-2251.

- Hand Delivery: Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For the service information identified in this proposed AD, contact Airbus, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France.

You can examine the contents of this AD docket on the Internet at <http://dms.dot.gov>, or in person at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street SW., room PL-401, on the plaza level of the Nassif Building, Washington, DC.

FOR FURTHER INFORMATION CONTACT:

Todd Thompson, Aerospace Engineer, International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (425) 227-1175; fax (425) 227-1149.

SUPPLEMENTARY INFORMATION:

Docket Management System (DMS)

The FAA has implemented new procedures for maintaining AD dockets electronically. As of May 17, 2004, new AD actions are posted on DMS and assigned a docket number. We track each action and assign a corresponding directorate identifier. The DMS AD docket number is in the form "Docket No. FAA-2004-99999." The Transport Airplane Directorate identifier is in the form "Directorate Identifier 2004-NM-999-AD." Each DMS AD docket also lists the directorate identifier ("Old Docket Number") as a cross-reference for searching purposes.

Comments Invited

We invite you to submit any written relevant data, views, or arguments regarding this proposed AD. Send your comments to an address listed under

ADDRESSES. Include "Docket No. FAA-2004-19002; Directorate Identifier 2003-NM-27-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of the proposed AD. We will consider all comments received by the closing date and may amend the proposed AD in light of those comments.

We will post all comments we receive, without change, to <http://dms.dot.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact with FAA personnel concerning this proposed AD. Using the search function of our docket web site, anyone can find and read the comments in any of our dockets, including the name of the individual who sent the comment (or signed the comment on behalf of an association, business, labor union, etc.). You can review the DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78), or you may visit <http://dms.dot.gov>.

We are reviewing the writing style we currently use in regulatory documents. We are interested in your comments on whether the style of this document is clear, and your suggestions to improve the clarity of our communications that affect you. You can get more information about plain language at <http://www.faa.gov/language> and <http://www.plainlanguage.gov>.

Examining the Docket

You can examine the AD docket in person at the Docket Management Facility office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Management Facility office (telephone (800) 647-5227) is located on the plaza level of the Nassif Building at the DOT street address stated in the **ADDRESSES** section. Comments will be available in the AD docket shortly after the DMS receives them.

Discussion

On February 29, 2000, we issued AD 2000-05-07, amendment 39-11616 (65 FR 12077, March 8, 2000), for certain Airbus Model A300 and A300-600 series airplanes. That AD requires repetitive inspections to detect cracks in Gear Rib 5 of the main landing gear (MLG) attachment fittings at the lower flange, and repair, if necessary. That AD also requires modification of Gear Rib 5 of the MLG attachment fittings, which constitutes terminating action for the repetitive inspections. That AD was

prompted by issuance of mandatory continuing airworthiness information by the Direction Générale de l'Aviation Civile (DGAC), which is the airworthiness authority for France. We issued that AD to prevent fatigue cracking of the MLG attachment fittings, which could result in reduced structural integrity of the airplane.

Actions Since Existing AD Was Issued

Since we issued AD 2000-05-07, Airbus has new service information, which the DGAC mandated at reduced compliance times for all inspections.

Relevant Service Information

Airbus has issued the following service bulletins:

- Airbus Service Bulletin A300-57-6087, Revision 04, dated February 19, 2002; and Airbus Service Bulletin A300-57-0234, Revision 05, dated February 19, 2002. The procedures in these revisions are essentially the same as those in previous revisions of the service bulletin, which were referenced in the AD 2000-05-07 for accomplishment of the inspections. However, these new revisions change the compliance thresholds and inspection intervals. These revisions also contain certain corrections of airplane effectivity.
- Airbus Service Bulletin A300-57-6088, Revision 03, dated March 18, 2003; and Airbus Service Bulletin A300-57-0235, Revision 05, dated December 3, 2003. The procedures in these revisions are essentially the same as those in the previous revisions of the service bulletins, which were referenced in the existing AD for accomplishment of the modifications. These new revisions of the service bulletins add a statement for operators who require assistance with installing certain fasteners.

We have determined that accomplishment of the actions specified in the service information will adequately address the unsafe condition. The DGAC mandated the service information and issued French airworthiness directive 2003-318(B), dated August 30, 2003, to ensure the continued airworthiness of these airplanes in France.

FAA's Determination and Requirements of the Proposed AD

These airplane models are manufactured in France and are 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 DGAC has kept the FAA informed of the situation described above. We have examined the DGAC's findings, evaluated all pertinent information, and determined that AD action is necessary for airplanes of this type design that are certificated for operation in the United States.

Therefore, we are proposing this AD, which would supersede AD 2000-05-07 to continue to require repetitive inspections to detect cracks in Gear Rib 5 of the MLG attachment fittings at the lower flange, and repair, if necessary; and to continue to require modification of Gear Rib 5 of the MLG attachment fittings, which constitutes terminating action for the repetitive inspections. This proposed AD would also reduce the compliance threshold and repetitive intervals for the inspections in the same area. The proposed AD would require you to use the service information described previously to perform these actions, except as discussed under "Difference Between the Proposed AD and the French Airworthiness Directive," and "Differences Between the Proposed AD and the Service Information."

Difference Between the Proposed AD and the French Airworthiness Directive

The applicability of French airworthiness directive 2003-318(B) excludes airplanes that accomplished Airbus Service Bulletin A300-57-0235 or Airbus Service Bulletin A300-57-6088 in service. However, we have not excluded those airplanes in the applicability of this proposed AD; rather, this proposed AD includes a requirement to accomplish the actions specified in those service bulletins. Such a requirement would ensure that the actions specified in the service bulletin and required by this proposed AD are accomplished on all affected airplanes. Operators must continue to operate the airplane in the configuration required by this proposed AD unless an alternative method of compliance is approved.

Differences Between the Proposed AD and the Service Information

Although Airbus Service Bulletin A300-57-6088, Revision 03, specifies that the manufacturer may be contacted for disposition of certain repairs, this proposed AD would require the repair of those conditions to be accomplished in accordance with a method approved either by us or by the DGAC (or its delegated agent). In light of the type of repair that would be required to address the identified unsafe condition, and in consonance with existing bilateral airworthiness agreements, we have

determined that a repair approved by either us or the DGAC (or its delegated agent) would be acceptable for compliance with this proposed AD.

Operators should note that, although the Accomplishment Instructions of the referenced service bulletins describe procedures for submitting certain information to the manufacturer, this proposed AD would not require those actions.

Clarification of Inspection Thresholds

The French airworthiness directive gives repetitive inspection thresholds based on the original issue date of that airworthiness directive. Due to some procedural differences in the way we express compliance times, the thresholds in paragraph (i) of this proposed AD are presented in a manner that differs from those in the French airworthiness directive. However, the compliance times capture the intent of the French airworthiness directive, and ensure that operators of all affected airplanes are given sufficient time to accomplish the inspections while still ensuring continued operational safety.

Changes to Existing AD

This proposed AD would retain all requirements of AD 2000-05-07. Since AD 2000-05-07 was issued, the AD format has been revised, and certain paragraphs have been rearranged. As a result, the corresponding paragraph identifiers have changed in this proposed AD as listed in the following table:

REVISED PARAGRAPH IDENTIFIERS

Requirement in AD 2000-05-07	Corresponding requirement in this proposed AD
paragraph (a)	paragraph (f).
paragraph (b)	paragraph (g).
paragraph (c)	paragraph (h).
paragraph (e)	paragraph (p).

We have changed all references to a "detailed visual inspection" in the existing AD to "detailed inspection" in this action.

We have revised the applicability of the existing AD to identify model designations as published in the most recent type certificate data sheet for the affected models.

In addition, we have reformatted the existing requirements in paragraph (f) of this proposed AD (paragraph (a) of AD 2000-05-07) to list service bulletin references in two tables. We included the tables for clarity because we added several service bulletin revisions to this paragraph.

Costs of Compliance

The following table provides the estimated costs for U.S. operators to comply with this proposed AD.

ESTIMATED COSTS

Action	Work hours	Average labor rate per hour	Parts	Cost per airplane	Number of U.S.-registered airplanes	Fleet cost
Modification (required by AD 2000-05-07)	62	\$65	\$10,270	\$14,300	164	\$2,345,200
Inspections (new proposed action)	6	65	None	390	164	63,960

Regulatory Findings

We have 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. Is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); 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.

We prepared a regulatory evaluation of the estimated costs to comply with this proposed AD. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, 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 amendment 39-11616 (65 FR 12077, March 8, 2000) and adding the following new airworthiness directive (AD):

Airbus: Docket No. FAA-2004-19002; Directorate Identifier 2003-NM-27-AD.

Comments Due Date

- (a) The Federal Aviation Administration must receive comments on this AD action by October 7, 2004.

Affected ADs

- (b) This AD supersedes AD 2000-05-07, amendment 39-11616.

Applicability

- (c) This AD applies to Model A300 B2 and A300 B4 series airplanes, as listed in Airbus Service Bulletin A300-57A0234, Revision 05, dated February 19, 2002; and Model A300 B4-600, B4-600R, and F4-600R series airplanes, and Model C4-605R Variant F airplanes (collectively called A300-600), as listed in Airbus Service Bulletin A300-75A6087, Revision 04, dated February 19,

2002; except airplanes on which Airbus Modification 11912 or 11932 has been installed; certificated in any category.

Unsafe Condition

(d) This AD was prompted by new service information that was issued by the manufacturer and mandated by the French airworthiness authority. We are issuing this AD to prevent fatigue cracking of the main landing gear (MLG) attachment fittings, which could result in reduced structural integrity of the airplane.

Compliance

(e) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Restatement of the Requirements of AD 2000-05-07

Repetitive Inspections

(f) Perform a detailed inspection and a high frequency eddy current (HFEC) inspection to detect cracks in Gear Rib 5 of the MLG attachment fittings at the lower flange, in accordance with the Accomplishment Instructions of any applicable service bulletin listed in Table 1 and Table 2 of this AD, at the time specified in paragraph (f)(1) or (f)(2) of this AD. After April 12, 2000 (the effective date of AD 2000-05-07, amendment 39-11616), only the service bulletins listed in Table 2 of this AD may be used. Repeat the inspections thereafter at intervals not to exceed 1,500 flight cycles, until paragraph (h), (i), or (k) of this AD is accomplished.

TABLE 1.—REVISION 01 OF SERVICE BULLETINS

Model	Service bulletin	Revision level	Date
A300-600	A300-57-6087	01	March 11, 1998.
A300 B2 and A300 B4	A300-57-0234	01	March 11, 1998.

TABLE 2.—FURTHER REVISIONS OF SERVICE BULLETINS

Model	Service bulletin	Revision level	Date
A300-600	A300-57A6087	02, including Appendix 01	June 24, 1999.
		03, including Appendix 01	May 19, 2000.
		04, including Appendix 01	February 19, 2002.

TABLE 2.—FURTHER REVISIONS OF SERVICE BULLETINS—Continued

Model	Service bulletin	Revision level	Date
A300 B2 and A300 B4	A300–57A0234	02 03, including Appendix 01 04, including Appendix 01 05, including Appendix 01	June 24, 1999. September 2, 1999. May 19, 2000. February 19, 2002.

(1) For airplanes that have accumulated 20,000 or more total flight cycles as of March 9, 1998 (the effective date of AD 98–03–06, amendment 39–10298): Inspect within 500 flight cycles after March 9, 1998.

(2) For airplanes that have accumulated less than 20,000 total flight cycles as of March 9, 1998: Inspect prior to the accumulation of 18,000 total flight cycles, or within 1,500 flight cycles after March 9, 1998, whichever occurs later.

Note 1: For the purposes of this AD, a detailed inspection is defined as: “An intensive visual examination of a specific structural area, system, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally supplemented with a direct source of good lighting at intensity deemed appropriate by the inspector. Inspection aids such as mirror, magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required.”

Note 2: Accomplishment of the initial detailed and HFEC inspections in accordance with Airbus Service Bulletin A300–57A0234 or A300–57A6087, both dated August 1, 1997, as applicable, is considered acceptable for compliance with the initial inspections required by paragraph (f) of this AD.

Repair

(g) If any crack is detected during any inspection required by paragraph (f) of this AD, prior to further flight, accomplish the requirements of paragraphs (g)(1) or (g)(2) of this AD, as applicable.

(1) If a crack is detected at one hole only, and the crack does not extend out of the spotface of the hole, repair in accordance with the applicable service bulletin in Table 2 of this AD.

(2) If a crack is detected at more than one hole, or if any crack at any hole extends out of the spotface of the hole, repair in accordance with a method approved by the

Manager, International Branch, ANM–116, FAA, Transport Airplane Directorate, or the Direction Générale de l’Aviation Civile (or its delegated agent).

Terminating Modification

(h) Prior to the accumulation of 21,000 total flight cycles, or within 2 years after October 20, 1999 (the effective date of AD 99–19–26, amendment 39–11313), whichever occurs later: Modify Gear Rib 5 of the MLG attachment fittings at the lower flange in accordance with the applicable service bulletin in Table 3 of this AD. After the effective date of this AD, only Revision 04 of Airbus Service Bulletin A300–57–6088, and Revisions 04 and 05 of Airbus Service Bulletin A300–57–0235 may be used. Accomplishment of this modification constitutes terminating action for the repetitive inspection requirements of this AD.

TABLE 3.—SERVICE BULLETINS FOR TERMINATING MODIFICATION

Model	Service bulletin	Revision level	Date
A300–600	A300–57–6088	01, including Appendix 01 04	February 1, 1999. December 3, 2003.
A300 B2 and A300 B4	A300–57–0235	01, including Appendix 01 04 05	February 1, 1999. March 13, 2003. December 3, 2003.

Note 3: Accomplishment of the modification required by paragraph (h) of this AD prior to April 12, 2000 (the effective date of AD 2000–05–07), in accordance with Airbus Service Bulletin A300–57–6088 or A300–57–0235, both dated August 1, 1998; as applicable; is acceptable for compliance with the requirements of that paragraph.

New Requirements of This AD

Repetitive Inspections

(i) For airplanes on which the modification specified in paragraph (h) of this AD has not been done as of the effective date of this AD, perform a detailed and a HFEC inspection to detect cracks in Gear Rib 5 of the MLG attachment fittings at the lower flange, in accordance with the applicable service bulletin in Table 4 of this AD. Perform the

inspections at the applicable time specified in paragraph (i)(1), (i)(2), (i)(3), or (i)(4) of this AD. Repeat the inspections thereafter at intervals not to exceed 700 flight cycles until the terminating modification required by paragraph (k) of this AD is accomplished. Accomplishment of the inspections per paragraph (i) of this AD, terminates the inspection requirements of paragraph (f) of this AD.

TABLE 4.—SERVICE BULLETINS FOR REPETITIVE INSPECTIONS

Model	Service bulletin	Revision level	Date
A300–600	A300–57–6087	04, including Appendix 01	February 19, 2002.
A300 B2 and A300 B4	A300–57–0234	05, including Appendix 01	February 19, 2002.

(1) For Models A300 B2 and A300 B4 series airplanes; A300 B4–600, B4–600R, and F4–600R series airplanes; and Model C4–605R Variant F airplanes (collectively called A300–600) that have accumulated 18,000 or more total flight cycles as of the effective date of this AD: Within 700 flight cycles after the effective date of this AD.

(2) For Model A300 B2 series airplanes that have accumulated less than 18,000 total flight cycles as of the effective date of this AD: Prior to the accumulation of 18,000 total flight cycles, or within 700 flight cycles after the effective date of this AD, whichever occurs later.

(3) For Model A300 B4 series airplanes that have accumulated less than 18,000 total

flight cycles as of the effective date of this AD: Prior to the accumulation of 14,500 total flight cycles, or within 700 flight cycles after the effective date of this AD, whichever occurs later.

(4) For Model A300 B4–600, B4–600R, and F4–600R series airplanes; and Model C4–605R Variant F airplanes (collectively called A300–600) that have accumulated less than

18,000 total flight cycles as of the effective date of this AD: Prior to the accumulation of 11,600 total flight cycles, or within 700 flight cycles after the effective date of this AD, whichever occurs later.

Repair

(j) If any crack is detected during any inspection required by paragraph (i) of this AD, prior to further flight, accomplish the requirements of paragraph (j)(1) and (j)(2) of this AD, as applicable.

(1) If a crack is detected at only one hole, and the crack does not extend out of the spotface of the hole, repair in accordance with Airbus Service Bulletin A300-57A0234, Revision 05, including Appendix 01, dated February 19, 2002 (for Models A300 B2 and A300 B4); or A300-57A6087, Revision 04, including Appendix 01, dated February 19, 2002 (for Models A300-600); as applicable.

(2) If a crack is detected at more than one hole, or if any crack at any hole extends out of the spotface of the hole, repair in accordance with a method approved by the

Manager, International Branch, ANM-116, or the DGAC (or its delegated agent).

Terminating Modification

(k) For airplanes on which the terminating modification in paragraph (h) of this AD has not been accomplished as of the effective date of this AD: At the earlier of the times specified in paragraphs (k)(1) and (k)(2) of this AD, modify Gear Rib 5 of the MLG attachment fittings at the lower flange. Except as provided by paragraph letter (l) of this AD, do the modification in accordance with the applicable service bulletin in Table 3 of this AD.

(1) Prior to the accumulation of 21,000 total flight cycles, or within 2 years after October 20, 1999, whichever is later.

(2) Within 15 months after the effective date of this AD.

(l) Where the applicable service bulletin in paragraph (k) of this AD specifies to contact Airbus for modification instructions: Prior to further flight, modify in accordance with a method approved by the Manager,

International Branch, ANM-116, or the DGAC (or its delegated agent).

(m) For airplanes that were modified prior to the effective date of this AD in accordance with paragraph (h) of this AD, and on which repairs were made prior to the effective date of this AD per paragraph (g) of this AD, or on which cracks were found during the accomplishment of paragraph (h) of this AD: Within 15 months after the effective date of this AD, repair in accordance with a method approved by the Manager, International Branch, ANM-116, or the DGAC (or its delegated agent).

Actions Accomplished Per Previous Issues of the Service Bulletins

(n) Actions accomplished before the effective date of this AD per the service bulletins listed in Table 5 of this AD, are considered acceptable for compliance with the corresponding action specified in this AD.

TABLE 5.—PREVIOUS ISSUES OF SERVICE BULLETINS

Airbus service bulletin	Revision level	Date
A300-57-0235	02	September 27, 1999.
A300-57A6087	03, including Appendix 01	September 5, 2002.
A300-57-6088	Original Issue	August 1, 1997.
	02	September 5, 2000.
	03	March 13, 2003.

No Reporting Requirements

(o) Although the service bulletins A300-57A0234, A30057-0235, A300-57A6087, and A300-57-6088 specify to submit certain information to the manufacturer, this AD does not include such a requirement.

Alternative Methods of Compliance (AMOCs)

(p)(1) The Manager, International Branch, ANM-116, FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) Alternative methods of compliance, approved previously per AD 2000-05-07, amendment 39-11616, are approved as alternative methods of compliance with this AD.

Related Information

(q) French airworthiness directive 2003-318(B), dated August 20, 2003, also addresses the subject of this AD.

Issued in Renton, Washington, on August 26, 2004.

Kevin M. Mullin,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.
[FR Doc. 04-20211 Filed 9-3-04; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG-101282-04]

RIN 1545-BD06

Treatment of a Stapled Foreign Corporation Under Sections 269B and 367(b)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains a notice of proposed rulemaking concerning the definition and tax treatment of a stapled foreign corporation, which generally is treated for tax purposes as a domestic corporation under section 269B of the Internal Revenue Code.

DATES: Written or electronic comments must be received by December 6, 2004. Outlines of topics to be discussed at the public hearing scheduled for December 15, 2004, at 10 a.m. must be received by December 6, 2004.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-101282-04), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington,

DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-101282-04), Courier's desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Alternatively, taxpayers may submit comments electronically to the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS-REG-101282-04). The public hearing will be held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Richard L. Osborne, (202) 622-3977, or Bethany Ingwalson, (202) 622-3850; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, LaNita Van Dyke, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

Under section 269B(a)(1), if a domestic corporation and a foreign corporation are stapled entities, the foreign corporation will be treated as a domestic corporation for U.S. Federal tax purposes, unless otherwise provided in regulations. A domestic and a foreign