

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. 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 and placed it in the AD docket.

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 AD:

Fokker Services B.V.: Docket No. FAA–2009–0793; Directorate Identifier 2009–NM–051–AD.

Comments Due Date

- (a) We must receive comments by October 28, 2009.

Affected ADs

- (b) None.

Applicability

(c) This AD applies to Fokker Model F.28 Mark 0070 and 0100 airplanes, certificated in any category, all serial numbers, if equipped with an "airstair" type door with a passenger door actuator having part number (P/N) A26900–401, A82936–701, A82936–705, R5320, R5320–1, R5320–12, W26900–401, W53200–401, W53200–403, or W53200–405.

Subject

- (d) Air Transport Association (ATA) of America Code 52: Doors.

Reason

(e) The mandatory continuing airworthiness information (MCAI) states: Several cases have been reported where a passenger door actuator detached from the passenger door. This caused the passenger door to drop to the platform in an uncontrolled manner.

This condition, if not corrected, could result in injury to persons on the ground and damage to the aircraft.

To address this problem, Fokker Services has developed an improved actuator to ensure the proper functioning of the door opening mechanism.

For the reason described above, this AD requires the replacement of existing airstair door actuators with improved actuators.

Actions and Compliance

- (f) Unless already done, do the following actions.

(1) Within 7,500 flight cycles after the effective date of this AD, replace the affected door actuator with a new or modified unit that has a part number not identified in paragraph (c) of this AD, in accordance with Fokker Service Bulletin SBF100–52–087, dated November 10, 2008.

(2) As of 18 months after the effective date of this AD, no person may install on any airplane a door actuator with a part number listed in paragraph (c) of this AD; modification of the actuators in accordance with Fokker Component Service Bulletin R5320–52–011, dated November 10, 2008, changes the part number of the actuator.

FAA AD Differences

Note 1: This AD differs from the MCAI and/or service information as follows: No differences.

Other FAA AD Provisions

- (g) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Branch, ANM–116, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Tom Rodriguez, Aerospace Engineer, International Branch, ANM–116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057–3356; telephone (425) 227–1137; fax (425) 227–1149. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product:* For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(3) *Reporting Requirements:* For any reporting requirement in this AD, under the provisions of the Paperwork Reduction Act, the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120–0056.

Related Information

- (h) Refer to MCAI European Aviation Safety Agency Airworthiness Directive 2009–

0026, dated February 17, 2009; Fokker Service Bulletin SBF100–52–087, dated November 10, 2008; and Fokker Component Service Bulletin R5320–52–011, dated November 10, 2008; for related information.

Issued in Renton, Washington, on September 18, 2009.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E9–23299 Filed 9–25–09; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2009–0794; Directorate Identifier 2009–NM–035–AD]

RIN 2120–AA64

Airworthiness Directives; Boeing Model 747–100, 747–100B, 747–100B SUD, 747–200B, 747–200C, 747–200F, 747–300, 747–400, 747–400D, 747–400F, 747SR, and 747SP Series Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to adopt a new airworthiness directive (AD) for all Boeing Model 747 airplanes. This proposed AD would require a general visual inspection to identify any existing repairs of the upper main sill outer chord of the left and right side main entry door number 1, as applicable; repetitive detailed inspections for cracks in the upper main sill of the door(s); and related investigative and corrective actions, if necessary. This proposed AD would also require repetitive inspections for airplanes on which a certain repair is done, and corrective actions if necessary. This proposed AD results from reports of cracks in the main entry door number 1 upper main sill outer chord, along the bend radius of the chord on several airplanes. We are proposing this AD to detect and correct such cracks, which could result in loss of structural integrity of the airplane.

DATES: We must receive comments on this proposed AD by November 12, 2009.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.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:** U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this proposed AD, contact Boeing Commercial Airplanes, Attention: Data & Services Management, P.O. Box 3707, MC 2H-65, Seattle, Washington 98124-2207; telephone 206-544-5000, extension 1; fax 206-766-5680; e-mail me.boecom@boeing.com; Internet <https://www.myboeingfleet.com>. You may review copies of the referenced service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington. For information on the availability of this material at the FAA, call 425-227-1221 or 425-227-1152.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov>; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Office (telephone 800-647-5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT: Ivan Li, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 917-6437; fax (425) 917-6590.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the **ADDRESSES** section. Include "Docket No. FAA-2009-0794; Directorate Identifier 2009-NM-035-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this

proposed AD because of those comments.

We will post all comments we receive, without change, to <http://www.regulations.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this proposed AD.

Discussion

We have received reports in the main entry door number 1 upper main sill outer chord, along the bend radius of the chord on several airplanes. The cracks have been attributed to fatigue. This condition, if not detected and corrected, could result in loss of structural integrity of the airplane.

Relevant Service Information

We have reviewed Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009. The service bulletin describes procedures for a general visual inspection to identify any existing structural repair manual (SRM) repairs of the upper main sill outer chord of the left and right side main entry door number 1, as applicable, repetitive detailed inspections to detect cracks in the upper main sill of the door(s), and related investigative and corrective actions, if necessary.

The related investigative action is to remove any existing SRM outer chord repair found and do a detailed inspection for cracks of the upper main sill and corrective actions, if necessary. The corrective actions include:

- For airplanes on which any crack is found in the upper main sill outer chord, install an outer chord repair in accordance with Boeing drawing 691U0145;
- For airplanes on which any existing SRM outer chord repair is removed, install a new repair in accordance with Boeing drawing 691U0145;
- For airplanes on which any crack is found in the frame attachment angles or clips of the upper main sill, replace the cracked angle or clip with a new part; and
- For airplanes on which any crack is found in the upper main sill web, contact Boeing for repair instructions.

The service bulletin also describes procedures for repetitive after-repair inspections of any upper main sill(s) that has been repaired in accordance with Boeing drawing 691U0145. For airplanes on which any crack is found during the after-repair inspections, the service bulletin specifies contacting Boeing for repair instructions.

The compliance time for the initial general visual and detailed inspections

is before 9,000 total flight cycles or within 12,000 flight cycles after installation of the Zone 3 modification in accordance with Boeing Service Bulletin 747-53-2272, depending on the configuration of the airplane; or within 1,500 flight cycles after the date on the service bulletin; whichever occurs later. The repetitive interval for the detailed inspection is 6,000 flight cycles. The compliance time for the after-repair inspection is within 15,000 flight cycles after the installation of the repair in accordance with Boeing drawing 691U0145, or within 1,500 flight cycles after the date on the service bulletin, whichever occurs later. The repetitive interval for the after-repair inspection is 3,000 flight cycles. The compliance time for all related investigative and corrective actions is before further flight.

FAA's Determination and Requirements of this Proposed AD

We are proposing this AD because we evaluated all relevant information and determined the unsafe condition described previously is likely to exist or develop in other products of the same type design. This proposed AD would require accomplishing the actions specified in the service information described previously, except as discussed under "Differences Between the Proposed AD and the Service Bulletin."

Differences between the Proposed AD and the Service Bulletin

The service bulletin specifies to contact the manufacturer for instructions on how to repair certain conditions, but this proposed AD would require repairing those conditions in one of the following ways:

- Using a method that we approve; or
- Using data that meet the certification basis of the airplane, and that have been approved by an Authorized Representative for the Boeing Commercial Airplanes Delegation Option Authorization Organization whom we have authorized to make those findings.

Where the service bulletin specifies a compliance time after the date on the service bulletin, this AD requires compliance within the specified compliance time after the effective date of this AD.

Costs of Compliance

We estimate that this proposed AD would affect 165 airplanes of U.S. registry. The following table provides the estimated costs for U.S. operators to comply with this proposed AD.

TABLE—ESTIMATED COSTS

Action	Work hours	Average labor rate per hour	Parts	Cost per product	Number of U.S.-registered airplanes	Fleet cost
Inspection (groups 1, 3)	6	\$80	\$0	\$480, per inspection cycle.	Up to 165	Up to \$79,200, per inspection cycle.
Inspection (groups 2, 4)	3	80	0	\$240, per inspection cycle.	Up to 165	Up to \$39,600, per inspection cycle.

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.

We are 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

We 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. 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.

You can find our regulatory evaluation and the estimated costs of compliance in the AD Docket.

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 AD:

Boeing: Docket No. FAA-2009-0794; Directorate Identifier 2009-NM-035-AD.

Comments Due Date

- (a) We must receive comments by November 12, 2009.

Affected ADs

- (b) None.

Applicability

(c) This AD applies to all Boeing Model 747-100, 747-100B, 747-100B SUD, 747-200B, 747-200C, 747-200F, 747-300, 747-400, 747-400D, 747-400F, 747SR, and 747SP series airplanes, certificated in any category.

Subject

(d) Air Transport Association (ATA) of America Code 53: Fuselage.

Unsafe Condition

(e) This AD results from reports of cracks in the main entry door number 1 upper main sill outer chord, along the bend radius of the chord on several airplanes. The Federal Aviation Administration is issuing this AD to detect and correct such cracks, which could result in loss of structural integrity of the airplane.

Compliance

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

Inspections

(g) At the applicable times specified in Table 1 of paragraph 1.E. "Compliance" of Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009, except as required by paragraphs (j), (k), and (l) of this AD: Do a general visual inspection to identify any existing structural repair manual (SRM)

repairs of the upper main sill outer chord of the left and right side main entry door number 1, as applicable; a detailed inspection for cracks in the upper main sill of the door(s); and do all related investigative and corrective actions, as applicable; in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009. Do all applicable related investigative and corrective actions before further flight.

(h) For airplanes identified in paragraphs (h)(1) and (h)(2) of this AD: Repeat the detailed inspection described in paragraph (g) of this AD thereafter at the interval specified in Table 1 of paragraph 1.E. "Compliance" of Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009, until the outer chord repair specified in drawing 691U0145 is done on the upper main sill, in accordance with the Accomplishment Instructions of the Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009.

(1) Airplanes on which no cracking is found and no existing SRM outer chord repair is found during any inspection required by paragraph (g) of this AD.

(2) Airplanes on which sill web or frame attachment angles (or clips) are repaired or replaced in accordance with Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009, and the drawing 691U0145 outer chord repair is not installed in accordance with Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009.

(i) For airplanes on which the outer chord repair specified in drawing 691U0145 has been installed in accordance with Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009: At the applicable times specified in Table 2 of paragraph 1.E. "Compliance" of Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009, except as required by paragraph (l) of this AD, do the after-repair inspections and all applicable corrective actions in accordance with the Accomplishment Instructions of Boeing Alert Service Bulletin 747-53A2785, dated February 12, 2009, except as provided by paragraph (k) of this AD. Repeat the inspections thereafter at intervals not to exceed 3,000 flight cycles.

Credit for Inspections Required by AD 2005-20-30 or AD 2006-05-02

(j) Accomplishing the inspections required by AD 2005-20-30 or AD 2006-05-02, as applicable, is an acceptable method of compliance for the inspections required by paragraph (g) of this AD. For any airplane that has accumulated 22,000 total flight

cycles or more, AD 2005–20–30 requires accomplishing the inspections in accordance with Boeing Service Bulletin 747–53A2349, Revision 2, dated April 3, 2003; and AD 2006–05–02 requires accomplishing the inspections in accordance with Boeing Alert Service Bulletin 747–53A2500, dated December 21, 2004.

Exceptions to the Service Bulletin

(k) If any crack is found during any inspection required by this AD, and Boeing Alert Service Bulletin 747–53A2785, dated February 12, 2009, specifies to contact Boeing for appropriate action: Before further flight, repair the crack using a method approved in accordance with the procedures specified in paragraph (m) of this AD.

(l) Where Boeing Alert Service Bulletin 747–53A2785, dated February 12, 2009, specifies a compliance time “after the date on this service bulletin,” this AD requires compliance within the specified compliance time after the effective date of this AD.

Alternative Methods of Compliance (AMOCs)

(m)(1) The Manager, Seattle (ACO), FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Ivan Li, Aerospace Engineer, Airframe Branch, ANM–120S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057–3356; telephone (425) 917–6437; fax (425) 917–6590. Or, e-mail information to 9-ANM-Seattle-ACO-AMOC-Requests@faa.gov.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by an Authorized Representative for the Boeing Commercial Airplanes Delegation Option Authorization Organization who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

Issued in Renton, Washington, on September 18, 2009.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E9–23294 Filed 9–25–09; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG–108045–08]

RIN 1545–BI44

Definition of Omission From Gross Income

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains proposed regulations defining an omission from gross income for purposes of the six-year minimum period for assessment of tax attributable to partnership items and the six-year period for assessing tax. The regulations resolve a continuing issue as to whether an overstatement of basis in a sold asset results in an omission from gross income. The regulations will affect any taxpayer who overstates basis in a sold asset creating an omission from gross income exceeding twenty-five percent of the income stated in the return. The text of the temporary regulations published in the Rules and Regulations section of this issue of the **Federal Register** also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed and temporary regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by December 28, 2009.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–108045–08), room 5205, Internal Revenue Service, P.O. Box 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–108045–08), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG–108045–08).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, William A. Heard, III at (202) 622–4570; concerning submissions of comments and requests for a public hearing, Richard.A.Hurst@irs.counsel.treas.gov, (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Procedure and Administration Regulations (26 CFR part 301) relating to sections 6229(c)(2) and 6501(e). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the substance of the proposed regulations, as well as on the clarity of the proposed rules and how they can be made easier to understand. All public comments will be made available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is William A. Heard III of the Office of the Associate Chief Counsel (Procedure and Administration).

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.