

(iii) For blade, P/N 3G6410A00133 or P/N 4G6410A00133: establish a life limit of 10,000 cycles or 3 years since opening the sealed wrap, whichever comes first.

(2) Within 5 hours TIS, replace each blade that has reached or exceeded its life limit with an airworthy blade.

(3) Within 25 hours TIS, and thereafter at intervals not to exceed 25 hours TIS, using a mirror, a 5× or higher power magnifying glass, and a light source, or borescope, visually inspect each blade for a crack or damage that exceeds the limits of the applicable maintenance manual in the highlighted area depicted in Figure 1 of Agusta Mandatory Bollettino Tecnico No. 139–265, Revision A, dated July 12, 2012; No. 139–285, Revision A, dated July 12, 2012; or No. 139–286, Revision A, dated July 12, 2012.

(4) If there is a crack, or if there is damage that exceeds the limits of the applicable maintenance manual, before further flight, replace the blade with an airworthy blade.

#### (g) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Safety Management Group, FAA, may approve AMOCs for this AD. Send your proposal to: Sharon Miles, Aviation Safety Engineer, Regulations and Policy Group, Rotorcraft Directorate, FAA, 2601 Meacham Blvd., Fort Worth, Texas 76137; telephone (817) 222–5110; email [sharon.y.miles@faa.gov](mailto:sharon.y.miles@faa.gov).

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, we suggest that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office before operating any aircraft complying with this AD through an AMOC.

#### (h) Additional Information

The subject of this AD is addressed in European Aviation Safety Agency (EASA) AD No. 2012–0076R1, dated July 13, 2012, which revises EASA AD No. 2012–0076, dated May 2, 2012, which can be found in the AD docket on the Internet at <http://www.regulations.gov>.

#### (i) Subject

Joint Aircraft Service Component (JASC)  
Code: 6410 Tail Rotor Blades.

Issued in Fort Worth, Texas, on August 21, 2013.

**Kim Smith,**

*Directorate Manager, Rotorcraft Directorate,  
Aircraft Certification Service.*

[FR Doc. 2013–21587 Filed 9–4–13; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–111753–12]

RIN 1545–BL24

#### Debt That Is a Position in Personal Property That Is Part of a Straddle

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearings.

**SUMMARY:** This document contains proposed regulations relating to the application of the straddle rules to a debt instrument. The proposed regulations clarify that a taxpayer's obligation under a debt instrument can be a position in personal property that is part of a straddle. The proposed regulations primarily affect taxpayers that issue debt instruments that provide for one or more payments that reference the value of personal property or a position in personal property. This document also provides notice of a public hearing on these proposed regulations.

**DATES:** Written or electronic comments must be received by November 4, 2013. Requests to speak and outlines of topics to be discussed at the public hearing scheduled for January 15, 2014, must be received by November 4, 2013.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–111753–12), Room 5203, Internal Revenue Service, PO 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–111753–12), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG–111753–12).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Mary Brewer, (202) 622–4695; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Oluwafunmilayo Taylor, (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 Income Tax Regulations (26 CFR part 1) relating to section 1092(d). The temporary regulations provide that if a taxpayer is the obligor under a debt instrument one or more payments on which are linked to the value of personal property or a position with respect to personal property, then the taxpayer's obligation under the debt instrument is a position with respect to personal property and may be part of a straddle. The temporary regulations apply to straddles established on or after January 17, 2001. The text of the temporary regulations also serves as the text of these proposed regulations and is identical to the text of regulations originally proposed under REG–105801–00.

#### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. 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 the regulation does 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, this notice of proposed rulemaking has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in the preamble under the **ADDRESSES** heading. The Treasury Department and the IRS welcome comments on this proposed regulation. All comments that are submitted by the public will be available at for public inspection and copying at [www.regulations.gov](http://www.regulations.gov) upon request.

A public hearing has been scheduled for January 15, 2014, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the

immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written or electronic comments and an outline of the topics to be discussed and the time to be devoted to each topic (a signed original and eight (8) copies by November 4, 2013. A period of 10 minutes will be allotted to each person for making comments. 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 free of charge at the hearing.

#### Drafting Information

The principal author of these regulations is Mary Brewer, Office of Associate Chief Counsel (Financial Institutions and Products). However, other personnel from the IRS and the Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by adding an entry in numerical order to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.1092(d)–1 also issued under 26 U.S.C. 1092(b)(1). \* \* \*

■ **Par. 2.** Section 1.1092(d)–1 is amended by revising paragraphs (d) and (e) to read as follows:

#### § 1.1092(d)–1 Definitions and special rules.

(d) [The text of the proposed amendment to § 1.1092(d)–1(d) is the same as the text for § 1.1092(d)–1T(d) published elsewhere in this issue of the **Federal Register**].

(e) [The text of the proposed amendment to § 1.1092(d)–1(e) is the same as the text for § 1.1092(d)–1T(e)

published elsewhere in this issue of the **Federal Register**].

**Beth Tucker,**

*Deputy Commissioner for Operations Support.*

[FR Doc. 2013–21541 Filed 9–4–13; 8:45 am]

**BILLING CODE 4830–01–P**

### DEPARTMENT OF HOMELAND SECURITY

#### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG–2013–0548]

RIN 1625–AA00

#### Safety Zone; 2013 Ironman 70.3 Miami, Biscayne Bay; Miami, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of Proposed Rulemaking.

**SUMMARY:** The Coast Guard proposes to establish a safety zone on the waters of Biscayne Bay, east of Bayfront Park, in Miami, Florida during the 2013 Ironman 70.3 Miami, a triathlon. The Ironman 70.3 Miami is scheduled to take place on October 27, 2013. Approximately 2,500 participants are anticipated to participate in the swim portion of the event. No spectators are expected to be present during the event. The safety zone is necessary to provide for the safety of the participants, participant vessels, and general public on the navigable waters of the United States during the event. The safety zone would establish an area that will encompass the event area. Persons and vessels, except those participating in the event, will be prohibited from entering, transiting through, anchoring in, or remaining within the regulated area unless authorized by the Captain of the Port Miami or a designated representative.

**DATES:** Comments and related material must be received by the Coast Guard on or before October 21, 2013. Requests for public meetings must be received by the Coast Guard on or before October 7, 2013.

**ADDRESSES:** You may submit comments identified by docket number USCG–2013–0548 using any one of the following methods:

(1) Federal eRulemaking Portal: <http://www.regulations.gov>.

(2) Fax: 202–493–2251.

(3) Mail or Delivery: Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE.,

Washington, DC 20590–0001. Deliveries accepted between 9 a.m. and 5 p.m., Monday through Friday, except federal holidays. The telephone number is 202–366–9329.

See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for further instructions on submitting comments. To avoid duplication, please use only one of these three methods.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Petty Officer John K. Jennings, Sector Miami Prevention Department, Coast Guard; telephone (305) 535–4317, email [john.k.jennings@uscg.mil](mailto:john.k.jennings@uscg.mil). If you have questions on viewing or submitting material to the docket, call Barbara, Program Manager, Docket Operations, telephone (202) 366–9826.

#### SUPPLEMENTARY INFORMATION:

##### Table of Acronyms

DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of Proposed Rulemaking

#### A. Public Participation and Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related materials. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided.

##### 1. Submitting Comments

If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation. You may submit your comments and material online at <http://www.regulations.gov>, or by fax, mail, or hand delivery, but please use only one of these means. If you submit a comment online, it will be considered received by the Coast Guard when you successfully transmit the comment. If you fax, hand deliver, or mail your comment, it will be considered as having been received by the Coast Guard when it is received at the Docket Management Facility. We recommend that you include your name and a mailing address, an email address, or a telephone number in the body of your document so that we can contact you if we have questions regarding your submission.

To submit your comment online, go to <http://www.regulations.gov>, type the