

tubing with adjacent tubing, structure, and other components.

(4) Do a general visual inspection for clearance between the wire harnesses and the hydraulic and fuel tubing on the left engine.

(5) Do a general visual inspection for clearance between the wire harnesses and the hydraulic and fuel tubing on the right engine.

Alternative Methods of Compliance (AMOCs)

(n)(1) The Manager, Wichita Aircraft Certification Office (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: James Galstad, Aerospace Engineer, Systems and Propulsion Branch, ACE-116W, FAA, Wichita ACO, 1801 Airport Road, Room 100, Mid-Continent Airport, Wichita, Kansas 67209; telephone (316) 946-4135; fax (316) 946-4107.

(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) AMOCs approved previously in accordance with AD 2009-11-13, amendment 39-15923, are approved as AMOCs for the corresponding provisions of this AD.

Issued in Renton, Washington, on August 16, 2010.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2010-20853 Filed 8-20-10; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2010-0801; Directorate Identifier 2010-NM-054-AD]

RIN 2120-AA64

Airworthiness Directives; Airbus Model A300 B4-600 and A300 B4-600R Series Airplanes, Model A300 F4-605R Airplanes, and Model A300 C4-605R Variant F Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to adopt a new airworthiness directive (AD) for the products listed above. This proposed AD results from mandatory continuing airworthiness information (MCAI)

originated by an aviation authority of another country to identify and correct an unsafe condition on an aviation product. The MCAI describes the unsafe condition as: A recent Widespread Fatigue Damage (WFD) calculation on A300-600 aeroplanes has shown that a reinforcement of the upper fuselage circumferential joint at FR (frame) 58 is necessary to enable the aeroplane to reach the Extended Service Goal (ESG). The failure of the circumferential joint of the upper fuselage could affect the structural integrity of the aeroplane. The proposed AD would require actions that are intended to address the unsafe condition described in the MCAI.

DATES: We must receive comments on this proposed AD by October 7, 2010.

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 W12-40, 1200 New Jersey Avenue, SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this proposed AD, contact Airbus SAS-EAW (Airworthiness Office), 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France; telephone +33 5 61 93 36 96; fax: +33 5 61 93 44 51; *e-mail:* account.airworth-eas@airbus.com; Internet: <http://www.airbus.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.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov>; or in person at the Docket Operations office 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 Operations 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: Dan Rodina, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-2125; fax (425) 227-1149.

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-2010-0801; Directorate Identifier 2010-NM-054-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 based on those comments.

We have lengthened the 30-day comment period for proposed ADs that address MCAI originated by aviation authorities of other countries to provide adequate time for interested parties to submit comments. The comment period for these proposed ADs is now typically 45 days, which is consistent with the comment period for domestic transport ADs.

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

The European Aviation Safety Agency (EASA), which is the Technical Agent for the Member States of the European Community, has issued EASA Airworthiness Directive 2010-0007, dated January 7, 2010 (referred to after this as "the MCAI"), to correct an unsafe condition for the specified products. The MCAI states:

A recent Widespread Fatigue Damage (WFD) calculation on A300-600 aeroplanes has shown that a reinforcement of the upper fuselage circumferential joint at FR (frame) 58 is necessary to enable the aeroplane to reach the Extended Service Goal (ESG).

The failure of the circumferential joint of the upper fuselage could affect the structural integrity of the aeroplane.

For the reasons described above, this AD requires the reinforcement of the affected fuselage frame butt joint.

You may obtain further information by examining the MCAI in the AD docket.

Relevant Service Information

Airbus has issued Mandatory Service Bulletin A300-53-6146, Revision 01,

including Appendix 1, dated June 26, 2009. The actions described in this service information are intended to correct the unsafe condition identified in the MCAI.

FAA's Determination and Requirements of This Proposed AD

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to our bilateral agreement with the State of Design Authority, we have been notified of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all pertinent information and determined an unsafe condition exists and is likely to exist or develop on other products of the same type design.

Differences Between This AD and the MCAI or Service Information

We have reviewed the MCAI and related service information and, in general, agree with their substance. But we might have found it necessary to use different words from those in the MCAI to ensure the AD is clear for U.S. operators and is enforceable. In making these changes, we do not intend to differ substantively from the information provided in the MCAI and related service information.

We might also have proposed different actions in this AD from those in the MCAI in order to follow FAA policies. Any such differences are highlighted in a Note within the proposed AD.

Costs of Compliance

Based on the service information, we estimate that this proposed AD would affect about 124 products of U.S. registry. We also estimate that it would take about 347 work-hours per product to comply with the basic requirements of this proposed AD. The average labor rate is \$85 per work-hour. Required parts would cost about \$5,670 per product. Where the service information lists required parts costs that are covered under warranty, we have assumed that there will be no charge for these costs. As we do not control warranty coverage for affected parties, some parties may incur costs higher than estimated here. Based on these figures, we estimate the cost of the proposed AD on U.S. operators to be \$4,360,460, or \$35,165 per product.

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.

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:

Airbus: Docket No. FAA-2010-0801; Directorate Identifier 2010-NM-054-AD.

Comments Due Date

(a) We must receive comments by October 7, 2010.

Affected ADs

(b) None.

Applicability

(c) This AD applies to Airbus Model A300 B4-601, B4-603, B4-620, and B4-622 airplanes; Model A300 B4-605R and B4-622R airplanes; Model A300 F4-605R airplanes on which modification 12699 has not been accomplished; and Model A300 C4-605R Variant F airplanes; certificated in any category; all serial numbers.

Subject

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

Reason

(e) The mandatory continuing airworthiness information (MCAI) states:

A recent Widespread Fatigue Damage (WFD) calculation on A300-600 aeroplanes has shown that a reinforcement of the upper fuselage circumferential joint at FR (frame) 58 is necessary to enable the aeroplane to reach the Extended Service Goal (ESG).

The failure of the circumferential joint of the upper fuselage could affect the structural integrity of the aeroplane.

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.

Actions

(g) Before the accumulation of 42,500 total flight cycles, or within 2,000 flight cycles after the effective date of this AD, whichever occurs later, reinforce the fuselage butt joint at FR 58 in accordance with the Accomplishment Instructions of Airbus Mandatory Service Bulletin A300-53-6146, Revision 01, including Appendix 1, dated June 26, 2009.

FAA AD Differences

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

Other FAA AD Provisions

(h) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Branch, ANM-116, Transport Airplane Directorate, 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:* Dan Rodina, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 227-2125; 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 (44 U.S.C. 3501 *et seq.*), the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120-0056.

Related Information

(i) Refer to MCAI European Aviation Safety Agency (EASA) Airworthiness Directive 2010-0007, dated January 7, 2010; and Airbus Mandatory Service Bulletin A300-53-6146, Revision 01, dated June 26, 2009; for related information.

Issued in Renton, Washington, on August 13, 2010.

Ali Bahrami,

*Manager, Transport Airplane Directorate,
Aircraft Certification Service.*

[FR Doc. 2010-20855 Filed 8-20-10; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31, 40, and 301

[REG-153340-09]

RIN 1545-BJ13

Electronic Funds Transfer of Depository Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

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

SUMMARY: This document contains proposed regulations relating to Federal tax deposits (FTDs) by Electronic Funds Transfer (EFT). The proposed regulations affect all taxpayers that currently use FTD coupons. In response to the decision of the Financial Management Service to discontinue the system that processes FTD coupons, the proposed regulations provide rules under which depositors must use EFT for all FTDs and eliminate the rules regarding FTD coupons. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by September 22, 2010. Outlines of topics to be discussed at the public hearing scheduled for September 21, 2010, must be received by September 20, 2010.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-153340-09), Room 5203, 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-153340-09), 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-153340-09). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Michael E. Hara, (202) 622-4910; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Regina Johnson, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Income Tax Regulations (26 CFR part 1), the Employment Tax and Collection of Income Tax at the Source Regulations (26 CFR part 31), the Excise Tax Procedural Regulations (26 CFR part 40), and the Procedure and Administration Regulations (26 CFR part 301), to require that all FTDs be made by EFT.

These proposed regulations are expected to be finalized by the end of 2010. The final regulations are expected to apply to remittances made after the date that final regulations are published in the **Federal Register**, but in no event earlier than January 1, 2011.

Explanation of Provisions

1. Requirement To Make Deposits by Electronic Funds Transfer

Section 6302(h) of the Internal Revenue Code (Code) authorizes the Secretary to prescribe regulations as may be necessary for the development and implementation of an EFT system that is required to be used for the collection of depository taxes. On July 14, 1997, final regulations under section 6302(h) relating to the collection of Federal tax deposits (FTDs) by EFT (TD 8723, 62 FR 37490) were issued. These

final regulations phased in depositors to the EFT system through 1999. In the final stages of the phase-in under those regulations, depositors with more than \$50,000 in employment tax deposits during calendar year 1995, 1996, or 1997, and depositors that, in any of those years, had no employment tax deposits but made deposits of other FTDs exceeding \$50,000, were required to begin to deposit by EFT.

On July 13, 1999, final regulations amending TD 8723 (TD 8828, 64 FR 37675) were issued. Under those regulations, which are currently in effect, depositors whose aggregate annual FTDs exceed \$200,000 generally must use EFT. Depositors that exceed the \$200,000 threshold have an initial one-year grace period after which they must use EFT in all later years even if their FTDs fall below the threshold.

The Electronic Federal Tax Payment System (EFTPS) is the EFT system currently used by the Treasury Department to collect FTDs. More than 97.5 percent of all FTDs are currently deposited electronically through EFTPS. Depositors not currently required to use EFTPS for deposits may instead use the paper-based FTD coupon system to make a deposit by presenting a check and an FTD coupon to a bank teller at one of approximately 8,000 financial institutions authorized as a government depository or to a financial agent, a process that dates back to World War I.

These proposed regulations are being issued to effectuate system changes made by the Financial Management Service (FMS), a Bureau of the Treasury Department. Beginning in 2011, FMS is eliminating the system that enables the processing of FTD coupons.

Accordingly, these proposed regulations require the use of EFT for all FTDs, effective January 1, 2011. The proposed regulations remove references to "banking" days and provide that, if the day an FTD would otherwise be due is a Saturday, Sunday, or legal holiday under section 7503, the taxes will be treated as timely deposited if deposited on the next succeeding day which is not a Saturday, Sunday, or legal holiday. The proposed regulations do not change existing rules for determining a depositor's status as either a monthly or semi-weekly depositor for employment taxes. The proposed regulations also do not change existing rules on whether a taxpayer can remit taxes with a return in lieu of making an FTD.

For example, under the proposed regulations, employers must deposit income taxes withheld from wages and taxes under the Federal Insurance Contributions Act (FICA) (collectively, "employment taxes") by EFT unless the