

Credit for Actions Accomplished in Accordance With Previous Service Information

(i) Replacing certain single-tabbed bonding brackets with two-tabbed bonding brackets in accordance with Boeing Alert Service Bulletin 777-55A0014, dated May 8, 2008, before the effective date of this AD, is acceptable for compliance with the corresponding modification required by paragraph (g) of this AD.

(j) Installing new bonding jumpers, and doing resistance measurements of the modified installation that verify the resistance is within the specified limits, in accordance with Boeing Alert Service Bulletin 777-55A0010, dated October 26, 2000, before the effective date of this AD, is acceptable for compliance with the corresponding modification required by paragraph (h) of this AD.

Alternative Methods of Compliance (AMOCs)

(k)(1) 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. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the ACO, send it to the attention of the person identified in the Related Information section of this AD. Information may be emailed to: 9-ANM-Seattle-ACO-AMOC-Requests@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

Related Information

(l) For more information about this AD, contact Georgios Roussos, Aerospace Engineer, Systems and Equipment Branch, ANM-130S, Seattle Aircraft Certification Office (ACO), FAA, 1601 Lind Avenue SW., Renton, Washington 98057-3356; telephone (425) 917-6482; fax (425) 917-6590; email: georgios.roussos@faa.gov.

(m) For service information identified in this 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; email 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.

Issued in Renton, Washington, on October 20, 2011.

Kalene C. Yanamura,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2011-28568 Filed 11-3-11; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2011-1164; Directorate Identifier 2011-NM-084-AD]

RIN 2120-AA64

Airworthiness Directives; DASSAULT AVIATION Model MYSTERE-FALCON 900 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 DASSAULT AVIATION Model MYSTERE-FALCON 900 airplanes. 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:

Several Mystere-Falcon 900 aeroplanes experienced fuel leakage from a defective fuel high-level sensor located in the wing front spar.

Investigations revealed that the leakage was due to a defective fuel quantity sensor * * *

This condition, if not detected and corrected, could lead to an internal fuel leakage with significant fuel vapours, which could result in a fire hazard.

* * * * *

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 December 19, 2011.

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, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this proposed AD, contact Dassault Falcon Jet, P.O. Box 2000, South

Hackensack, New Jersey 07606; telephone (201) 440-6700; Internet <http://www.dassaultfalcon.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: 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.

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-2011-1164; Directorate Identifier 2011-NM-084-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 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 2011-0049, dated March 21, 2011 (referred to after this as "the MCAI"), to correct an unsafe condition for the specified products. The MCAI states:

Several Mystere-Falcon 900 aeroplanes experienced fuel leakage from a defective fuel high-level sensor located in the wing front spar.

Investigations revealed that the leakage was due to a defective fuel quantity sensor Part Number (P/N) 722105-2.

This condition, if not detected and corrected, could lead to an internal fuel leakage with significant fuel vapours, which could result in a fire hazard.

To address this unsafe condition, Dassault Aviation have developed an improved fuel quantity sensor with a new concept of sealing.

For the reasons described above, this AD requires the identification of the affected sensors and replacement with the improved part.

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

Relevant Service Information

Dassault has issued Service Bulletin F900-410, dated December 20, 2010. 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 110 products of U.S.

registry. We also estimate that it would take about 4 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 \$4,000 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 parts. 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 \$477,400, or \$4,340 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:

DASSAULT AVIATION: Docket No. FAA-2011-1164; Directorate Identifier 2011-NM-084-AD.

Comments Due Date

(a) We must receive comments by December 19, 2011.

Affected ADs

(b) None.

Applicability

(c) This AD applies to DASSAULT AVIATION Model MYSTERE-FALCON 900 airplanes; certificated in any category; all serial numbers.

Subject

(d) Air Transport Association (ATA) of America Code 28: Fuel.

Reason

(e) The mandatory continuing airworthiness information (MCAI) states: Several Mystere-Falcon 900 aeroplanes experienced fuel leakage from a defective fuel high-level sensor located in the wing front spar.

Investigations revealed that the leakage was due to a defective fuel quantity sensor * * *.

This condition, if not detected and corrected, could lead to an internal fuel leakage with significant fuel vapours, which could result in a fire hazard.

* * * * *

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.

Part Identification and Replacement

(g) Within 440 flight hours or 9 months after the effective date of this AD, whichever occurs first, do the following actions specified in paragraphs (g)(1) and (g)(2) of this AD.

(1) Inspect the fuel quantity sensors to determine whether part number (P/N) 722105-2 is installed.

(2) Replace all P/N 722105-2 fuel quantity sensors with new P/N 722105-3 fuel quantity sensors, in accordance with the Accomplishment Instructions of Dassault Service Bulletin F900-410, dated December 20, 2010.

Parts Installation

(h) As of the effective date of this AD, no person may install a fuel quantity sensor having P/N 722105-2 on any airplane.

FAA AD Differences

Note 1: This AD differs from the MCAI and/or service information as follows: The MCAI specifies, for certain airplanes, to not install fuel quantity sensor P/N 722105-2 after doing the modification. This AD prohibits, for all airplanes, installation of fuel quantity sensor P/N 722105-2 after the effective date of this AD.

Other FAA AD Provisions

(i) 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. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the International Branch, send it 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. Information may be emailed to: 9-ANM-116-AMOC-REQUESTS@faa.gov. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding 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.

Related Information

(j) Refer to MCAI European Aviation Safety Agency Airworthiness Directive 2011-0049, dated March 21, 2011; and Dassault Service Bulletin F900-410, dated December 20, 2010; for related information.

Issued in Renton, Washington, on October 20, 2011.

Kalene C. Yanamura,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-114749-09]

RIN 1545-BI63

Tax Accounting Elections on Behalf of Foreign Corporations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking and notice of proposed rulemaking.

SUMMARY: These proposed regulations would clarify the rules for controlling domestic shareholders to adopt or change a method of accounting or taxable year on behalf of a foreign corporation. The regulations affect United States persons that own stock in certain foreign corporations.

DATES: Written or electronic comments and requests for a public hearing must be received by February 2, 2012.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-114749-09), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-114749-09), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington DC 20224 or sent electronically via the Federal Rulemaking Portal at <http://www.regulations.gov> (IRS REG-114749-09).

FOR FURTHER INFORMATION CONTACT:

Concerning submission of comments, Oluwafunmilayo (Funmi) Taylor (202) 622-7180; concerning the regulations, Joseph W. Vetting (202) 622-3402 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

On April 17, 1991, a notice of proposed rulemaking (INTL-939-86) under sections 953, 954, 964, 1248, and 6046 of the Internal Revenue Code (Code) was published in the **Federal Register** (56 FR 15540) (the 1991

proposed regulations). No comments were received with respect to the proposed amendments under section 964, which would provide a special definition of controlling domestic shareholders for certain controlled foreign corporations with insurance income. Comments were received on other provisions of the 1991 proposed regulations, but no public hearing was requested and none was held.

On July 1, 1992, a notice of proposed rulemaking (INTL-0018-92) under sections 952 and 964 of the Code was published in the **Federal Register** (57 FR 29246). A correction to the notice of proposed rulemaking was published on October 8, 1992, in the **Federal Register** (57 FR 46355). The proposed regulations would modify the regulations relating to required book-to-tax adjustments in respect of depreciation and inventory accounting. Comments were received. A public hearing was not requested and none was held.

Final regulations published on June 10, 2009 (TD 9452) provided guidance for shareholders of certain foreign corporations to elect or change a method of accounting or a taxable year on behalf of the foreign corporation under section 964 of the Code.

Explanation of Provisions

These proposed regulations provide clarification of the required book-to-tax adjustments, including those in respect of depreciation and amortization, and additional examples illustrating the application of § 1.964-1(a) and (c). The proposed regulations also would delete § 1.964-1(b)(3), *Example 2*. The example refers to section 963, which was repealed for taxable years beginning after December 31, 1975. Additionally, the proposed regulations provide rules regarding IRS-initiated method changes.

The Treasury Department and the IRS again request comments on whether the special control group definition contained in the 1991 proposed regulations should be adopted.

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 the 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 will be