

F100-057, dated December 17, 2010, into the Abnormal Procedures—Hydraulics section of the AFM.

**Note 1 to paragraph (g):** The actions required by paragraph (g) of this AD may be done by inserting a copy of MCNO Fokker MCNO-F100-057, dated December 17, 2010, into the Abnormal Procedures—Hydraulics section of the Fokker F.28 AFM. When MCNO Fokker MCNO-F100-057, dated December 17, 2010, has been included in the general revisions of the AFM, the general revisions may be inserted in the AFM, provided the relevant information in the general revision is identical to that in MCNO Fokker MCNO-F100-057, dated December 17, 2010, and that MCNO may be removed.

#### (h) Other FAA AD Provisions

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.

#### (i) Related Information

Refer to MCAI European Aviation Safety Agency (EASA) Airworthiness Directive 2011-0051, dated March 22, 2011; and MCNO Fokker MCNO-F100-057, dated December 17, 2010; for related information.

Issued in Renton, Washington on February 7, 2012.

**Ali Bahrami,**

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

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**BILLING CODE 4910-13-P**

## RAILROAD RETIREMENT BOARD

### 20 CFR Parts 200, 320, and 345

**RIN 3220-AB65**

#### Restructuring of the Office of Programs; Elimination of Regional Offices

**AGENCY:** Railroad Retirement Board.

**ACTION:** Proposed rule.

**SUMMARY:** The Railroad Retirement Board (Board) proposes to amend its regulations to reflect the restructuring of the Office of Programs and the elimination of the Regional Offices.

**DATES:** Submit comments on or before April 16, 2012.

**ADDRESSES:** Address any comments concerning this proposed rule to Martha P. Rico, Secretary to the Board, Railroad Retirement Board, 844 N. Rush Street, Chicago, Illinois 60611-2092.

**FOR FURTHER INFORMATION CONTACT:** Marguerite P. Dadabo, Assistant General Counsel, (312) 751-4945, TTD (312) 751-4701.

**SUPPLEMENTARY INFORMATION:** The Railroad Retirement Board has restructured its Office of Assessment and Training in a Board-approved reorganization plan. The Office of Assessment and Training, formerly a single component of the Office of Programs, is now intermingled with other subcomponents of the Office of Programs. Therefore, issues that were formerly under the jurisdiction of the Office of Programs/Assessment and Training are now under the jurisdiction of the Office of Programs/Policy and Systems for purposes of the following regulations.

Additionally, the Railroad Retirement Board underwent a reorganization of its regional offices in an effort to improve efficiency and eliminate duplication. As a result of this reorganization, the Railroad Retirement Board eliminated its Regional Offices in Atlanta, Georgia, Denver, Colorado, and Philadelphia, Pennsylvania. The work done by the Regional Offices is now handled by the Field Services Headquarters staff.

The Board, with the concurrence of the Office of Management and Budget, has determined that this is not a significant regulatory action under Executive Order 12866, as amended. Therefore, no regulatory impact analysis is required. There are no changes to the information collections associated with Parts 200, 320 and 345.

### List of Subjects in 20 CFR Parts 200, 320, and 345

Railroad employees, Railroad employers, Railroad retirement, Railroad unemployment.

For the reasons set out in the preamble, the Railroad Retirement Board proposes to amend title 20, chapter II, subchapter A, part 200 and subchapter C, parts 320 and 345 of the Code of Federal Regulations as follows:

#### PART 200—GENERAL ADMINISTRATION

1. The authority citation for part 200 continues to read as follows:

**Authority:** 45 U.S.C. 231f(b)(5) and 45 U.S.C. 362; 200.4 also issued under 5 U.S.C. 552; 200.5 also issued under 5 U.S.C. 552a; 200.6 also issued under 5 U.S.C. 552b; and 200.7 also issued under 31 U.S.C. 3717.

2. In § 200.1, paragraph (a)(4) is revised to read as follows:

#### § 200.1 Designation of central and field organization.

(a) \* \* \*

(4) The headquarters of the Board is in Chicago, Illinois, at 844 North Rush Street. The Board maintains numerous district offices across the country in localities easily accessible to large numbers of railroad workers.

\* \* \* \* \*

3. In § 200.4, paragraphs (d)(1), (d)(2), and (d)(5) are revised to read as follows:

#### § 200.4 Availability of information to the public.

\* \* \* \* \*

(d) \* \* \*

(1) In the Office of Programs/Operations: The Retirement Claims Manual, RCM Circulars, Special Services Manual, Policy Decisions, Procedural Memoranda containing information on the adjudication of claims not contained in the Retirement Claims Manual or in RCM Circulars, Field Operating Manual (Parts I and VI), FOM Circulars and Memoranda, the Occupational Disability Rating Schedule, Adjudication Instruction Manual, memorandum instructions on adjudication, and circular letters of instruction to railroad officials.

(2) In the Office of Programs/Policy and Systems: The Instructions to Employers, and Circular Letters to Employers.

\* \* \* \* \*

(5) Field offices shall also make available to the extent practicable such of these materials and indexes as are furnished them in the ordinary course of business.

\* \* \* \* \*

**PART 320—INITIAL DETERMINATIONS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT AND REVIEWS OF AND APPEALS FROM SUCH DETERMINATIONS**

4. The authority citation for part 320 continues to read as follows:

**Authority:** 45 U.S.C. 355 and 362(1).

5. In § 320.6, paragraph (c) introductory text is revised to read as follows:

**§ 320.6 Adjudicating office.**

\* \* \* \* \*

(c) *Field Service-Headquarters.* Field Service-Headquarters staff are authorized to make determinations on any of the issues listed in paragraph (b) of this section. In addition, Field Service-Headquarters staff are authorized to make initial determinations on the following issues:

\* \* \* \* \*

6. In § 320.10, paragraph (c) is revised to read as follows:

**§ 320.10 Reconsideration of initial determination.**

\* \* \* \* \*

(c) *Notice of decision.* The adjudicating office shall, as soon as possible, render a decision on the request for reconsideration. If a decision rendered by a district office, as the adjudicating office, sustains the initial determination, either in whole or in part, the decision shall be referred to the appropriate Field Service-Headquarters staff for review prior to issuance. The party who requested reconsideration shall be notified, in writing, of the decision on reconsideration no later than 15 days from the date of the decision or, where the Field Service-Headquarters staff has conducted a review of the decision, within 7 days following the completion of the review. If the decision results in denial of benefits, the claimant shall be notified of the right to appeal as provided in § 320.12 of this part. If the decision results in payment of benefits, the base-year employer(s) shall be notified of the right to appeal as provided in § 320.12 of this part.

\* \* \* \* \*

**PART 345—EMPLOYERS' CONTRIBUTIONS AND CONTRIBUTION REPORTS**

7. The authority citation for part 345 continues to read as follows:

**Authority:** 45 U.S.C. 362(1).

8. Revise § 345.202 to read as follows:

**§ 345.202 Consolidated employer records.**

(a) *Establishing a consolidated employer record.* Two or more employers that are under common ownership or control may request the Board to consolidate their individual employer records into a joint individual employer record. Such joint individual employer record shall be treated as though it were a single employer record. A request for such consolidation shall be made to the Director of Policy and Systems, and such consolidation shall be effective commencing with the calendar year following the year of the request.

(b) *Discontinuance of a consolidated employer record.* Two or more employers that have established and maintained a consolidated employer record will be permitted to discontinue such consolidated record only if the individual employers agree to an allocation of the consolidated employer record and such allocation is approved by the Director of Policy and Systems. The discontinuance of the consolidated record shall be effective commencing with the calendar year following the year of the Director of Policy and Systems' approval.

9. In § 345.307 paragraphs (a) and (b) are revised to read as follows:

**§ 345.307 Rate protest.**

(a) *Request for reconsideration.* An employer may appeal a determination of a contribution rate computed under this part by filing a request for reconsideration with the Director of Policy and Systems within 90 days after the date on which the Board notified the employer of its rate of contribution for the next ensuing calendar year. Within 45 days of the receipt of a request for reconsideration, the Director shall issue a decision on the protest.

(b) *Appeal to the Board.* An employer aggrieved by the decision of the Director of Policy and Systems under paragraph (a) of this section may appeal to the Board. Such appeal shall be filed with the Secretary to the Board within 30 days after the date on which the Director notified the employer of the decision on reconsideration. The Board may decide such appeal without a hearing or, in its discretion, may refer the matter to a hearings officer pursuant to part 319 of this chapter.

\* \* \* \* \*

Dated: February 1, 2012.

By Authority of the Board.

**Martha P. Rico, for the Board,**  
*Secretary to the Board.*

[FR Doc. 2012-2808 Filed 2-13-12; 8:45 am]

**BILLING CODE P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-132736-11]

RIN 1545-BK49

**Foreign Tax Credit Splitting Events**

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

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

**SUMMARY:** In the Rules and Regulations section in this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance relating to a new provision of the Internal Revenue Code (Code) that addresses situations in which foreign income taxes have been separated from the related income. Those regulations are necessary to provide guidance on applying the new statutory provision, which was enacted as part of legislation commonly referred to as the Education Jobs and Medicaid Assistance Act (EJMAA) on August 10, 2010. The text of those temporary regulations published in this issue of the **Federal Register** also serves as the text of these proposed regulations.

**DATES:** Comments and requests for a public hearing must be received by May 14, 2012.

**ADDRESSES:** Send submissions to CC:PA:LPD:PR (REG-132736-11), 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-132736-11), Courier's desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20044, or sent electronically, via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-132736-11).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Suzanne M. Walsh, (202) 622-3850; concerning submissions of comments, 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** contain amendments to the Income Tax Regulations (26 CFR part 1) which