

17333. Docket No. FAA-2012-1102;  
Directorate Identifier 2012-NM-062-AD.

**(a) Effective Date**

This airworthiness directive (AD) becomes effective March 8, 2013.

**(b) Affected ADs**

None.

**(c) Applicability**

This AD applies to all EADS CASA (Type Certificate previously held by Construcciones Aeronáuticas, S.A.) Model CN-235, CN-235-100, CN-235-200, and CN-235-300 airplanes, certificated in any category, all serial numbers.

**(d) Subject**

Air Transport Association (ATA) of America Code 26, Fire protection.

**(e) Reason**

This AD was prompted by reports of incorrect electrical polarity connections on engine fire extinguishing discharge cartridges. We are issuing this AD to detect and correct incorrect polarity connections, which could prevent the actuation of the discharge cartridge in case of automatic fire detection or manual initiation during a potential engine fire, and could result in damage to the airplane and injury to passengers.

**(f) Compliance**

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

**(g) Inspection**

Within 30 days after the effective date of this AD, do a one-time inspection to identify the correct polarity for each pair of electrical connectors on each engine fire extinguisher cartridge, in accordance with the Instructions of Airbus Military All Operator Letter 235-020, dated March 9, 2012.

**(h) Corrective Action**

If, during the inspection required by paragraph (g) of this AD, erroneous wiring polarity is detected: Before further flight, repair in accordance with a method approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA; or European Aviation Safety Agency (EASA) (or its delegated agent).

**(i) 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: Shahram Daneshmandi, Aerospace Engineer, International Branch, ANM-116, Transport Airplane Directorate, FAA, 1601 Lind

Avenue SW., Renton, WA 98057-3356; telephone (425) 227-1112; 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.

**(j) Related Information**

Refer to MCAI EASA Airworthiness Directive 2012-0045, dated March 21, 2012, and Airbus Military All Operator Letter 235-020, dated March 9, 2012, for related information.

**(k) Material Incorporated by Reference**

(1) The Director of the Federal Register approved the incorporation by reference (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless the AD specifies otherwise.

(i) Airbus Military All Operator Letter 235-020, dated March 9, 2012.

(ii) Reserved.

(3) For service information identified in this AD, contact EADS-CASA, Military Transport Aircraft Division (MTAD), Integrated Customer Services (ICS), Technical Services, Avenida de Aragón 404, 28022 Madrid, Spain; telephone +34 91 585 55 84; fax +34 91 585 55 05; email [MTA.TechnicalService@casa.eads.net](mailto:MTA.TechnicalService@casa.eads.net); Internet <http://www.eads.net>.

(4) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425-227-1221.

(5) You may view this service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued in Renton, Washington, on January 23, 2013.

**Ali Bahrami,**

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2013-02074 Filed 1-31-13; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9611]

RIN 1545-BL49

**Health Insurance Premium Tax Credit**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to the health insurance premium tax credit enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010. These final regulations provide guidance to individuals related to employees who may enroll in eligible employer-sponsored coverage and who wish to enroll in qualified health plans through Affordable Insurance Exchanges (Exchanges) and claim the premium tax credit.

**DATES:** *Effective date:* These regulations are effective on February 1, 2013.

*Applicability date:* For date of applicability, see § 1.36B-1(o).

**FOR FURTHER INFORMATION CONTACT:** Andrew S. Braden, (202) 622-4960 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains final regulations that amend the Income Tax Regulations (26 CFR part 1) under section 36B of the Internal Revenue Code (Code) regarding whether health coverage under an employer-sponsored plan is affordable for individuals who are eligible to enroll in the plan by reason of their relationship to an employee (related individuals).

On August 17, 2011, a notice of proposed rulemaking (REG-131491-10) was published in the **Federal Register** (76 FR 50931). On May 23, 2012, final regulations (TD 9590) were published in the **Federal Register** (77 FR 30377). The final regulations reserved a rule (§ 1.36B-2(c)(3)(v)(A)(2)) for determining affordability of employer-sponsored coverage for related individuals. Written comments responding to the proposed and final regulations were received. The comments are available for public inspection at [www.regulations.gov](http://www.regulations.gov) or on request. A public hearing was held on November 17, 2011. After consideration of all the comments, the proposed rule is adopted without change by this Treasury decision.

## Explanation of Provisions and Summary of Comments

The proposed regulations provided that, for taxable years beginning before January 1, 2015, an eligible employer-sponsored plan is affordable for related individuals if the portion of the annual premium the employee must pay for self-only coverage (the required contribution percentage) does not exceed 9.5% of the taxpayer's household income. While several comments supported this rule, other comments asserted that the affordability of coverage for related individuals should be based on the portion of the annual premium the employee must pay for family coverage.

These final regulations adopt the proposed rule without change. The language of section 36B, through a cross-reference to section 5000A(e)(1)(B), specifies that the affordability test for related individuals is based on the cost of self-only coverage. By contrast, section 5000A, which establishes the shared responsibility payment applicable to individuals for failure to maintain minimum essential coverage, addresses affordability for employees in section 5000A(e)(1)(B) and, separately, for related individuals in section 5000A(e)(1)(C). Thus, proposed regulations under section 5000A, which the Treasury Department is releasing concurrently with these final regulations, provide that, for purposes of applying the affordability exemption from the shared responsibility payment in the case of related individuals, the required contribution is based on the premium the employee would pay for employer-sponsored family coverage.

## Effective/Applicability Date

These final regulations apply to taxable years ending after December 31, 2013.

## Special Analyses

This Treasury decision 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. 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 requirement on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking that preceded these final regulations was submitted to the Chief Counsel for

Advocacy of the Small Business Administration for comment on its impact on small business.

## Drafting Information

The principal authors of these final regulations are Frank W. Dunham III and Stephen J. Toomey of the Office of Associate Chief Counsel (Income Tax and Accounting). 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.

## Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.36B–2 is amended by revising paragraphs (c)(3)(v)(A)(2) and (c)(3)(v)(D), *Example 2*, to read as follows:

#### § 1.36B–2 Eligibility for premium tax credit.

\* \* \* \* \*

(c) \* \* \*

(3) \* \* \*

(v) \* \* \*

(A) \* \* \*

(2) *Affordability for related individual.* Except as provided in paragraph (c)(3)(v)(A)(3) of this section, an eligible employer-sponsored plan is affordable for a related individual if the portion of the annual premium the employee must pay for self-only coverage does not exceed the required contribution percentage, as described in paragraph (c)(3)(v)(A)(1) of this section.

\* \* \* \* \*

(D) \* \* \*

*Example 2. Basic determination of affordability for a related individual.* The facts are the same as in *Example 1*, except that C is married to J and X's plan requires C to contribute \$5,300 for coverage for C and J for 2014 (11.3 percent of C's household income). Because C's required contribution for self-only coverage (\$3,450) does not exceed 9.5 percent of household income, under paragraph (c)(3)(v)(A)(2) of this section, X's plan is affordable for C and J, and

C and J are eligible for minimum essential coverage for all months in 2014.

\* \* \* \* \*

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

Approved: January 25, 2013.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2013–02136 Filed 1–30–13; 11:15 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket No. USCG–2012–0087]

### Security Zone; Protection of Military Cargo, Captain of the Port Zone Puget Sound, WA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce the Sitcum Waterway Security Zone in Commencement Bay, Tacoma, Washington from 6 a.m. on February 1, 2013, through 11:59 p.m. on February 7, 2013, unless cancelled sooner by the Captain of the Port. This action is necessary for the security of Department of Defense assets and military cargo in the navigable waters of Puget Sound and adjacent waters. Entry into this zone is prohibited unless otherwise exempted or excluded under 33 CFR 165.1321 or unless authorized by the Captain of the Port or his Designated Representative.

**DATES:** The regulations in 33 CFR 165.1321 will be enforced for the security zone described in paragraph (c)(2) of that section from 6 a.m. on February 1, 2013, through 11:59 p.m. on February 7, 2013, unless cancelled sooner by the Captain of the Port.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this notice, call or email Ensign Nathaniel P. Clinger, Sector Puget Sound Waterways Management Division, Coast Guard; telephone 206–217–6045, email [SectorPugetSoundWWM@uscg.mil](mailto:SectorPugetSoundWWM@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will activate and enforce the Sitcum Waterway Security Zone set forth in 33 CFR 165.1321(c)(2) from 6 a.m. on February 1, 2013, through 11:59 p.m. on February 7, 2013, unless cancelled sooner by the Captain of the Port or Designated Representative. In