

(a) Comments Due Date

We must receive comments by November 2, 2015.

(b) Affected ADs

None.

(c) Applicability

This AD applies to Fokker Services B.V. Model F.27 Mark 200, 300, 400, 500, 600, and 700 airplanes, certificated in any category, all serial numbers.

(d) Subject

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

(e) Reason

This AD was prompted by a design review conducted by Fokker Services B.V. that indicated no controlled bonding provisions were present on many critical locations outside the fuel tank or connected to the fuel tank wall. We are issuing this AD to prevent an ignition source in the fuel tank vapor space, which could result in a fuel tank explosion and consequent loss of the airplane.

(f) Compliance

Comply with this AD within the compliance times specified, unless already done.

(g) Installation

Within 24 months after the effective date of this AD, install additional bonding provisions, in accordance with the Accomplishment Instructions of Fokker F27 Proforma Service Bulletin SBF27-28-072, Revision 1, dated March 6, 2014, including Fokker F27 Service Bulletin Appendix SBF27-28-072/APP01, including List of Drawings/Part Lists, dated July 17, 2014.

(h) Maintenance or Inspection Program Revision

At the later of the times specified in paragraph (h)(1) and (h)(2) of this AD: Revise the airplane maintenance or inspection program, as applicable, by incorporating the fuel airworthiness limitations items and critical design configuration control limitations as identified in Fokker Manual Change Notification—Maintenance Documentation (MCNM) F27-027 dated September 9, 2014.

(1) Before further flight after accomplishing the installation required by paragraph (g) of this AD,

(2) Within 30 days after the effective date of this AD.

(i) No Alternative Actions, Intervals, and/or Critical Design Configuration Control Limitations (CDCCLs)

After the maintenance or inspection program, as applicable, has been revised as required by paragraph (h) of this AD, no alternative actions (*e.g.*, inspections), intervals, and/or CDCCLs may be used unless the actions, intervals, and/or CDCCLs are approved as an alternative method of compliance in accordance with the procedures specified in paragraph (j) of this AD.

(j) 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, WA 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) *Contacting the Manufacturer*: For any requirement in this AD to obtain corrective actions from a manufacturer, the action must be accomplished using a method approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA; or the European Aviation Safety Agency (EASA); or Fokker B.V. Service's EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

(k) Related Information

(1) Refer to Mandatory Continuing Airworthiness Information (MCAI) EASA Airworthiness Directive 2014-0100, dated April 30, 2014, for related information. This MCAI may be found in the AD docket on the Internet at <http://www.regulations.gov> by searching for and locating Docket No. FAA-2015-3633.

(2) For service information identified in this AD, contact Fokker Services B.V., Technical Services Dept., P.O. Box 1357, 2130 EL Hoofddorp, the Netherlands; telephone +31 (0)88-6280-350; fax +31 (0)88-6280-111; email technicalservices@fokker.com; Internet <http://www.myfokkerfleet.com>. You may view this 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.

Issued in Renton, Washington, on September 11, 2015.

Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.
[FR Doc. 2015-23408 Filed 9-17-15; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-127895-14]

RIN 1545-BM33

Dividend Equivalents From Sources Within the United States

AGENCY: Internal Revenue Service (IRS), Treasury.

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

SUMMARY:

DATES: Written or electronic comments must be received by December 17, 2015. Outlines of topics to be discussed at the public hearing scheduled for January 15, 2016, at 10 a.m. must be received by December 17, 2015.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-127895-14), 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-127895-14), 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 (IRS REG-127895-14). 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 regulations, D. Peter Merkel or Karen Walny at (202) 317-6938; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing Oluwfunmilayo Taylor at (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background and Explanation of Provisions**

Final and 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 provide rules for determining when a payment made pursuant to certain financial products will be treated as a dividend equivalent for purposes of section 871(m). These proposed regulations provide guidance relating to the substantial equivalence test, which

is used to determine whether a complex contract is a section 871(m) transaction. These proposed regulations also provide guidance to qualified derivatives dealers. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the final and temporary regulations explains the temporary regulations and these proposed regulations. The regulations affect nonresident alien individuals, foreign corporations, and withholding agents.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory impact assessment is not required. It has also 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), these regulations have 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 this preamble under the **ADDRESSES** heading. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be available at www.regulations.gov or upon request.

A public hearing has been scheduled for January 15, 2016, beginning at 10 a.m. in the Auditorium of the Internal Revenue 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 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 an outline of the topics to

be discussed and the time to be devoted to each topic by December 17, 2015. Submit a signed paper or electronic copy of the outline as prescribed in this preamble under the **ADDRESSES** heading. 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 authors of these regulations are D. Peter Merkel and Karen Walny of the Office of Chief Counsel (International). However, other personnel from the Treasury Department and the IRS 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 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *
§ 1.871–15 also issued under 26 U.S.C. 871(m). * * *

■ **Par. 2.** Section 1.871–15 is amended by revising paragraph (c)(2)(vi) and paragraph (h) to read as follows:

§ 1.871–15 Treatment of dividend equivalents.

* * * * *

(c) * * *

(2) * * *

(iv) [The text of the proposed amendments to § 1.871–15(c)(2)(iv) is the same as the text of § 1.871–15T(c)(2)(iv) published elsewhere in this issue of the **Federal Register**.]
* * * * *

(h) [The text of the proposed amendments to § 1.871–15(h) is the same as the text of § 1.871–15T(h) published elsewhere in this issue of the **Federal Register**.]
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(q) [The text of the proposed amendments to § 1.871–15(q) is the same as the text of § 1.871–15T(q) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 3.** Section 1.1441–1 is amended by revising paragraph (e)(3)(vii) and paragraph (e)(6) to read as follows:

§ 1.1441–1 Requirement for the deduction and withholding of tax on payments to foreign persons.

* * * * *

(e) * * *

(3) * * *

(ii) * * *

(E) [The text of the proposed amendments to § 1.1441–1(e)(3)(ii)(E) is the same as the text of § 1.1441–1T(e)(3)(ii)(E) published elsewhere in this issue of the **Federal Register**.]
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(5) [The text of the proposed amendments to § 1.1441–1(e)(5) is the same as the text of § 1.1441–1T(e)(5) published elsewhere in this issue of the **Federal Register**.]

(6) [The text of the proposed amendments to § 1.1441–1(e)(6) is the same as the text of § 1.1441–1T(e)(6) published elsewhere in this issue of the **Federal Register**.]

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2015–21753 Filed 9–17–15; 8:45 am]

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DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Parts 7 and 75

[Docket No. MSHA–2013–0033]

RIN 1219–AB79

Refuge Alternatives for Underground Coal Mines

AGENCY: Mine Safety and Health Administration, Labor.

ACTION: Notice of public meeting; reopening of record.

SUMMARY: The Mine Safety and Health Administration (MSHA) will hold a public meeting to gather information on issues and options relevant to miners' escape and refuge. This meeting will supplement the information already received in response to the Agency's Request for Information on Refuge Alternatives for Underground Coal Mines. This meeting provides coal mine operators, coal miners, manufacturers, academia and other interested stakeholders an opportunity to provide information concerning two critical issues: Impediments to the use of built-in-place refuges and enhanced two-way voice communication when using escape breathing devices. This meeting also invites stakeholders to provide input on the current state of refuges in use and recent research and new