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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2017-0701; Directorate Identifier 2016-SW-063-AD; Amendment 39-18962; AD 2017-15-02]

RIN 2120-AA64

Airworthiness Directives; Bell Helicopter Textron, Inc. (Bell) Helicopters

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule; request for comments.

SUMMARY: We are adopting a new airworthiness directive (AD) for Bell Model 212 and Model 412 helicopters. This AD requires replacing certain oil and fuel check valves and prohibits installing them on any helicopter. This AD is prompted by a report of cracked or leaking check valves. These actions are intended to address an unsafe condition on these helicopters.

DATES: This AD becomes effective August 4, 2017.

We must receive comments on this AD by September 18, 2017.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Docket:* Go to <http://www.regulations.gov>. Follow the online instructions for sending your comments electronically.
- *Fax:* 202-493-2251.
- *Mail:* Send comments to the U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590-0001.
- *Hand Delivery:* Deliver to the "Mail" address between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov> by searching for and locating Docket No. FAA-2017-0701; 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 AD, the economic 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 service information identified in this final rule, contact Bell Helicopter Textron, Inc., P.O. Box 482, Fort Worth, TX 76101; telephone (817) 280-3391; fax (817) 280-6466; or at <http://www.bellcustomer.com/files/>. You may review the referenced service information at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy., Room 6N-321, Fort Worth, TX 76177.

FOR FURTHER INFORMATION CONTACT: Jurgen E. Priester, Aviation Safety Engineer, Delegation Systems Certification Office, ASW-130, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone (817) 222-5159; email jurgen.e.priester@faa.gov.

SUPPLEMENTARY INFORMATION:

Comments Invited

This AD is a final rule that involves requirements affecting flight safety, and we did not provide you with notice and an opportunity to provide your comments prior to it becoming effective. However, we invite you to participate in this rulemaking by submitting written comments, data, or views. We also invite comments relating to the economic, environmental, energy, or federalism impacts that resulted from adopting this AD. The most helpful comments reference a specific portion of the AD, explain the reason for any recommended change, and include supporting data. To ensure the docket does not contain duplicate comments, commenters should send only one copy of written comments, or if comments are filed electronically, commenters should submit them only one time. We will file in the docket all comments that we receive, as well as a report summarizing each substantive public contact with FAA personnel concerning this

rulemaking during the comment period. We will consider all the comments we receive and may conduct additional rulemaking based on those comments.

Discussion

We are adopting a new AD for Bell Model 212 and Model 412 helicopters. This AD is prompted by a report that certain part numbered 209-062-520-001 check valves manufactured by Circo Aerospace as replacement parts have been found cracked or leaking on several Bell Model 427 and Model 429 helicopters. These check valves may be installed as engine oil check valves on Bell Model 212 helicopters. Similar check valves, part number 209-062-607-001, may be installed as fuel check valves on Bell Model 212 or 412 helicopters. These check valves may have a condition induced during assembly that can cause the valve body to crack, resulting in oil or fuel leakage. These suspect check valves are marked "Circle Seal" and were manufactured between October 2011 and March 2015. If not corrected, this condition could result in a crack, fuel or oil leakage, and subsequent failure of the engine or a fire and loss of control of the helicopter.

FAA's Determination

We are issuing this AD because we evaluated all the relevant information and determined the unsafe condition described previously is likely to exist or develop in other helicopters of these same type designs.

Related Service Information

We reviewed Bell Alert Service Bulletin (ASB) 212-15-153, dated September 4, 2015 (212-15-153), and Bell ASB 212-15-155, dated September 15, 2015 (212-15-155), for Model 212 helicopters and Bell ASB 412-15-168, dated September 15, 2015 (412-15-168), for Model 412 helicopters. ASB 212-15-153 describes procedures for inspecting and replacing engine oil check valve part number (P/N) 209-062-520-001 installed on certain serial-numbered Model 212 helicopters. ASB 212-15-155 and ASB 412-15-168 describe procedures for inspecting and replacing fuel check valve P/N 209-062-607-001 installed on certain serial-numbered Model 212 and Model 412 helicopters.

AD Requirements

This AD requires, within 25 hours time-in-service (TIS), replacing the engine oil and fuel check valves.

This AD also prohibits installing a check valve P/N 209-062-520-001 or P/N 209-062-607-001 that was manufactured by Circor Aerospace, marked "Circle Seal," and marked with a manufacturing date code of "10/11" (October 2011) through "03/15" (March 2015) on any helicopter.

Differences Between This AD and the Service Information

The manufacturer's service information describes procedures for an inspection of the check valves within 25 hours TIS for a crack and allows 300 hours TIS to determine if the valve is affected and to replace any affected check valve. This AD requires replacing all affected check valves within 25 hours TIS.

Costs of Compliance

We estimate that this AD affects 161 (59 Model 212 and 102 Model 412) helicopters of U.S. Registry.

We estimate that operators may incur the following costs in order to comply with this AD. At an average labor rate of \$85, replacing each check valve (engine oil or fuel) will require about 1 work-hour, and required parts will cost \$85. For the Model 212, we estimate a total cost of \$340 per helicopter and \$20,060 for the U.S. fleet. For the Model 412, we estimate a total cost of \$170 per helicopter and \$17,340 for the U.S. fleet.

According to Bell's service information some of the costs of this AD may be covered under warranty, thereby reducing the cost impact on affected individuals. We do not control warranty coverage by Bell. Accordingly, we have included all costs in our cost estimate.

FAA's Justification and Determination of the Effective Date

Providing an opportunity for public comments prior to adopting these AD requirements would delay implementing the safety actions needed to correct this known unsafe condition. Therefore, we find that the risk to the flying public justifies waiving notice and comment prior to the adoption of this rule because the actions required by this AD must be accomplished within 25 hours TIS, a very short interval for helicopters used in firefighting and logging operations.

Since an unsafe condition exists that requires the immediate adoption of this AD, we determined that notice and opportunity for public comment before issuing this AD are impracticable and that good cause exists for making this

amendment effective in less than 30 days.

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 AD will not have federalism implications under Executive Order 13132. This AD will 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, I certify that this AD:

1. Is not a "significant regulatory action" under Executive Order 12866;
2. Is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979);
3. Will not affect intrastate aviation in Alaska to the extent that it justifies making a regulatory distinction; and
4. 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 an economic evaluation of the estimated costs to comply with this 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.

Adoption of the Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA amends 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 airworthiness directive (AD):

2017-15-02 Bell Helicopter Textron, Inc. (Bell): Amendment 39-18962; Docket No. FAA-2017-0701; Directorate Identifier 2016-SW-063-AD.

(a) Applicability

This AD applies to Bell Model 212 and 412 helicopters, certificated in any category, with an engine oil check valve part number (P/N) 209-062-520-001 or fuel check valve P/N 209-062-607-001 manufactured by Circor Aerospace, marked "Circle Seal" and with a manufacturing date code of "10/11" (October 2011) through "03/15" (March 2015), installed.

(b) Unsafe Condition

This AD defines the unsafe condition as a cracked or leaking check valve, which could result in loss of lubrication or fuel to the engine, failure of the engine or a fire, and subsequent loss of control of the helicopter.

(c) Effective Date

This AD becomes effective August 4, 2017.

(d) Compliance

You are responsible for performing each action required by this AD within the specified compliance time unless it has already been accomplished prior to that time.

(e) Required Actions

- (1) Within 25 hours time-in-service:
 - (i) Replace each fuel check valve.
 - (ii) For Model 212 helicopters, replace each engine oil check valve.
- (2) After the effective date of this AD, do not install any check valve P/N 209-062-520-001 or P/N 209-062-607-001 manufactured by Circor Aerospace, marked "Circle Seal" and with a manufacturing date code of "10/11" (October 2011) through "03/15" (March 2015), on any helicopter.

(f) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Delegation Systems Certification Office, FAA, may approve AMOCs for this AD. Send your proposal to: Jurgen E. Priester, Aviation Safety Engineer, Delegation Systems Certification Office, ASW-130, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone (817) 222-5159; email jurgen.e.priester@faa.gov.

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, we suggest that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office before operating any aircraft complying with this AD through an AMOC.

(g) Additional Information

Bell Alert Service Bulletin (ASB) 212–15–153, dated September 4, 2015; Bell ASB 212–15–155, dated September 15, 2015; and Bell ASB 412–15–168, dated September 15, 2015, which are not incorporated by reference, contain additional information about the subject of this AD. For service information identified in this AD, contact Bell Helicopter Textron, Inc., P.O. Box 482, Fort Worth, TX 76101; telephone (817) 280–3391; fax (817) 280–6466; or at <http://www.bellcustomer.com/files/>. You may review this service information at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy., Room 6N–321, Fort Worth, TX 76177.

(h) Subject

Joint Aircraft Service Component (JASC) Codes: 7900 Engine Oil System and 2800 Aircraft Fuel System.

Issued in Fort Worth, Texas, on July 7, 2017.

Scott A. Horn,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 2017–15031 Filed 7–19–17; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 31**

[TD 9821]

RIN 1545–BN13

Return Due Date and Extended Due Date Changes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations that update the due dates and extensions of time to file certain tax returns and information returns. The dates are updated to reflect the new statutory requirements set by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 and section 201 of the Protecting Americans from Tax Hikes Act of 2015. These regulations affect taxpayers who file Form W–2 (series, except Form W–2G), Form W–3, Form 990 (series), Form 1099–MISC, Form 1041, Form 1041–A, Form 1065, Form 1120 (series), Form 4720, Form 5227, Form 6069, Form 8804, or Form 8870.

DATES: *Effective Date:* These regulations are effective July 20, 2017.

Applicability Date: For dates of applicability, see §§ 1.1446–3T(g)–(h),

1.6012–6T(c)–(d), 1.6031(a)–1T(f)–(g), 1.6032–1T(b)–(c), 1.6033–2T(k)–(l), 1.6041–2T(d)–(e), 1.6041–6T(c)–(d), 1.6072–2T(g)–(h), 1.6081–1T(c)–(d), 1.6081–2T(h)–(i), 1.6081–3T(g)–(h), 1.6081–5T(f)–(g), 1.6081–6T(g)–(h), 1.6081–9T(f)–(g), and 31.6071(a)–1T(g)–(h). For additional information, see the dates of applicability section of this preamble.

FOR FURTHER INFORMATION CONTACT:

Concerning these temporary regulations, Jonathan R. Black, (202) 317–6845; concerning submissions of comments and/or requests for a hearing, Regina Johnson (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

These updates to the regulations reflect changes in tax return due dates enacted by section 2006 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the Surface Transportation Act), Public Law 114–41, 129 Stat. 443 (2015), as well as changes to information return due dates enacted by section 201 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Public Law 114–113, Div. Q, 129 Stat. 2242 (2015).

Prior to amendment by the Surface Transportation Act, section 6072(a) provided that the income tax returns of partnerships (generally Form 1065, “U.S. Return of Partnership Income”), trusts and estates (generally Form 1041, “U.S. Income Tax Return for Estates and Trusts”), and individuals (generally Form 1040, “U.S. Individual Income Tax Return”) were due on the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers). Section 6072(b) generally provided that the income tax returns of corporations (most forms in the Form 1120 series) were due on the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers).

Under section 6081(a), the Secretary generally has authority to grant a reasonable extension of time of up to six months for filing any return, statement, or other document (longer in the case of taxpayers who are abroad). Additionally, prior to amendment by the Surface Transportation Act, section 6081(b) provided for a three-month automatic extension of time to file for all corporations.

Immediately prior to the enactment of the Surface Transportation Act, § 1.6081–2 provided an automatic five-month extension of time to file Form 1065 and Form 8804, “Annual Return for Partnership Withholding Tax

(Section 1446),” § 1.6081–3 provided a six-month automatic extension of time to file the income tax return of all corporations (three months longer than the minimum three-month automatic extension), and § 1.6081–6 provided an automatic five-month extension of time to file Form 1041, such that the extended due date of these returns was the fifteenth day of the ninth month after the close of the taxable year (September 15 for calendar-year taxpayers). Section 1.6081–4 provided an automatic six-month extension of time to file individual income tax returns, such that the extended due date of an individual’s return was the fifteenth day of the tenth month after the close of the taxable year (October 15 for calendar-year taxpayers).

The amendments to section 6072(b) of the Internal Revenue Code made by section 2006(a) of the Surface Transportation Act change the due date for filing an income tax return by a C corporation from the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers) to the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers). The amendments also change the due date for filing an income tax return by a partnership from the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar-year taxpayers) to the fifteenth day of the third month following the close of the taxable year (March 15 for calendar-year taxpayers). Generally these amendments apply to returns for taxable years beginning after December 31, 2015. However, for any C corporation with a taxable year ending on June 30, these amendments apply to returns for taxable years beginning after December 31, 2025.

Section 2006(b) of the Surface Transportation Act provides that for taxable years beginning after December 31, 2015, the Secretary of the Treasury, or the Secretary’s designee, shall modify appropriate regulations regarding the due dates of certain returns and the maximum extensions of time to file certain returns, as specified in that section.

Section 2006(c) of the Surface Transportation Act generally changes the automatic extension of time to file the tax return of a C corporation provided by section 6081(b) from three months to six months. However, there are exceptions for C corporations with taxable years that begin before January 1, 2026. These statutory exceptions are (1) if a C corporation files for a calendar year, the automatic extension is five months; and (2) if the C corporation files