

Special conditions are initially applicable to the model for which they are issued. Should the type certificate for that model be amended later to include any other model that incorporates the same novel or unusual design feature, or should any other model already included on the same type certificate be modified to incorporate the same novel or unusual design feature, the FAA would apply these special conditions to the other model.

In addition to the applicable airworthiness regulations and special conditions, the Model DA-62 must comply with the fuel vent and exhaust emission requirements of 14 CFR part 34 and the noise certification requirements of 14 CFR part 36; and the FAA must issue a finding of regulatory adequacy under section 611 of Public Law 92-574, the "Noise Control Act of 1972."

#### Novel or Unusual Design Features

The Model DA-62 airplane will incorporate the following novel or unusual design features: The installation of an EEC system, which is the generic family of electrical/electronic engine control systems to include full authority digital engine controls, supervisory controls, and derivatives of these controls.

#### Discussion

This airplane makes use of an electronic engine control system instead of a traditional mechanical control system, which is a novel design for this type of airplane. The applicable airworthiness regulations do not contain adequate or appropriate safety standards for this design feature. Mandating a structured assessment to determine potential installation issues mitigate concerns that the addition of an electronic engine control does not produce a failure condition not previously considered.

#### Applicability

As discussed above, these special conditions are applicable to the Model DA-62 airplane. Should DAI Canada apply at a later date for a change to the type certificate to include another model incorporating the same novel or unusual design feature, the FAA would apply these special conditions to that model as well.

#### Conclusion

This action affects only a certain novel or unusual design feature on the Model DA-62 airplane. It is not a rule of general applicability and affects only the applicant who applied to the FAA

for approval of these features on the airplane.

#### List of Subjects in 14 CFR Part 23

Aircraft, Aviation safety, Signs and symbols.

#### Citation

The authority citation for these special conditions is as follows:

**Authority:** 49 U.S.C. 106(f), 106(g), 40113, 44701-44702; Pub. L. 113-53, 127 Stat 584 (49 U.S.C. 44704) note.

#### The Special Conditions

■ Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are issued as part of the type certification basis for DAI Canada Model DA-62 airplanes.

#### Installation of Electronic Engine Control System

(a) For electronic engine control (EEC) system installations, it must be established that no single failure or malfunction or probable combinations of failures of EEC system components will have an effect on the system, as installed in the airplane, that causes the Loss of Power Control (LOPC) probability of the system to exceed those allowed in part 33 certification.

(b) Electronic engine control system installations must be evaluated for environmental and atmospheric conditions, including lightning and High Intensity Radiated Fields (HIRF). The EEC system lightning and HIRF effects that result in LOPC should be considered catastrophic.

(c) The components of the installation must be constructed, arranged, and installed to ensure their continued safe operation between normal inspections or overhauls.

(d) Functions incorporated into any electronic engine control that make it part of any equipment, systems or installation whose functions are beyond that of basic engine control, and which may also introduce system failures and malfunctions, are not exempt from § 23.1309 and must be shown to meet part 23 levels of safety as derived from § 23.1309. Part 33 certification data, if applicable, may be used to show compliance with any part 23 requirements. If part 33 data is used to substantiate compliance with part 23 requirements, then the part 23 applicant must be able to provide this data for its showing of compliance.

**Note:** The term "probable" in the context of "probable combination of failures" does not have the same meaning as used for a safety assessment process. The term "probable" in "probable combination of

failures" means "foreseeable," or those failure conditions anticipated to occur one or more times during the operational life of each airplane.

Issued in Kansas City, Missouri on September 11, 2019.

**James Foltz,**

*Acting Manager, Small Airplane Standards Branch, Policy and Innovation Division, Aircraft Certification Service.*

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## DEPARTMENT OF HOMELAND SECURITY

### U.S. Customs and Border Protection

## DEPARTMENT OF THE TREASURY

### 19 CFR Part 24

[USCBP-2019-0032; CBP Dec. No. 19-10]

RIN 1515-AE47

### Amendment to Statement Processing and Automated Clearinghouse (ACH); Correction

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security; Department of the Treasury.

**ACTION:** Interim final rule; correction.

**SUMMARY:** This document corrects an interim final rule published on September 5, 2019, in the **Federal Register**, which amended the U.S. Customs and Border Protection (CBP) regulations regarding statement processing and Automated Clearinghouse (ACH) and made certain technical corrections to the CBP regulations. In the September 5, 2019, document, an amendatory instruction cited an incorrect sentence in a paragraph to be amended. This document corrects that error.

**DATES:** This correction is effective September 23, 2019.

**FOR FURTHER INFORMATION CONTACT:** Kara Welty, Debt Management Branch, Revenue Division, Office of Finance, 866-530-4172, [collectionscapabilityowners@cbp.dhs.gov](mailto:collectionscapabilityowners@cbp.dhs.gov).

#### SUPPLEMENTARY INFORMATION:

#### Background

On September 5, 2019, CBP and the Department of the Treasury published the "Amendment to Statement Processing and Automated Clearinghouse (ACH)" interim final rule in the **Federal Register** (84 FR 46678), which became effective on September 7, 2019. The interim final rule amended

the CBP regulations regarding statement processing and ACH and made certain technical corrections to the CBP regulations. Among the amendments in the interim final rule were instructions that changed the word “Customs” to “CBP” in 19 CFR 24.25(a), but inadvertently cited the wrong sentence. This document corrects that error.

#### List of Subjects in 19 CFR Part 24

Accounting, Claims, Harbors, Reporting and recordkeeping requirements, Taxes.

#### Amendments to the Regulations

For the reasons stated above, part 24 of title 19 of the Code of Federal Regulations (19 CFR part 24) is amended as set forth below:

### PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

■ 1. The general authority citation for part 24 continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 58a–58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 3717, 9701; Pub. L. 107–296, 116 Stat. 2135 (6 U.S.C. 1 *et seq.*).

\* \* \* \* \*

#### § 24.25 [Amended]

■ 2. In § 24.25, in paragraph (a), eighth sentence, remove the word “Customs” and add “CBP” in its place.

Dated: September 16, 2019.

Alice A. Kipel,

*Executive Director, Regulations and Rulings,  
Office of Trade.*

[FR Doc. 2019–20339 Filed 9–20–19; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9875]

RIN–1545–B082

#### Hardship Distributions of Elective Contributions, Qualified Matching Contributions, Qualified Nonelective Contributions, and Earnings

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations that amend the rules relating to hardship distributions from section 401(k) plans. The final regulations reflect statutory changes affecting

section 401(k) plans, including changes made by the Bipartisan Budget Act of 2018. The regulations affect participants in, beneficiaries of, employers maintaining, and administrators of plans that include cash or deferred arrangements or provide for employee or matching contributions.

#### DATES:

**Effective Date:** These regulations are effective September 23, 2019.

**Applicability Date:** For dates of applicability, see § 1.401(k)–1(d)(3)(v).

**FOR FURTHER INFORMATION CONTACT:** Roger Kuehnle at (202) 317–4148 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545–1669. The collection of information in these final regulations is in § 1.401(k)–1(d)(3)(iii)(B). The collection of information relates to the certification by participants in section 401(k) plans that they have insufficient cash or other liquid assets reasonably available to cover expenses resulting from a hardship and, thus, will need a distribution from the plan to meet the expenses. The collection of information is required to obtain a benefit.

The likely recordkeepers are individuals.

**Estimated total annual reporting burden:** 101,250 hours.

**Estimated average annual burden per respondent:** 45 minutes.

**Estimated number of respondents:** 135,000.

**Estimated frequency of responses:** On occasion.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

#### Background

##### Section 401(k)

Section 401(k)(1) of the Internal Revenue Code (Code) provides that a profit-sharing, stock bonus, pre-ERISA money purchase, or rural cooperative plan will not fail to qualify under section 401(a) merely because it includes a cash or deferred arrangement (CODA) that is a qualified CODA. Under section 401(k)(2), a CODA (generally, an arrangement providing for an election by an employee between contributions

to a plan or payments directly in cash) is a qualified CODA only if it satisfies certain requirements. Section 401(k)(2)(B) provides that contributions made pursuant to a qualified CODA (referred to as “elective contributions”) may be distributed only on or after the occurrence of certain events, including death, disability, severance from employment, termination of the plan, attainment of age 59½, hardship, or, in the case of a qualified reservist distribution, the date a reservist is called to active duty. Section 401(k)(2)(C) requires that elective contributions be nonforfeitable at all times.

Section 401(k)(3)(A)(ii) requires that elective contributions satisfy the actual deferral percentage (ADP) test set forth in section 401(k)(3). Sections 401(k)(11), 401(k)(12), and 401(k)(13) each provide an alternative method of meeting the ADP test. Under section 401(k)(3)(D), qualified nonelective contributions (QNECs) and qualified matching contributions (QMACs), as described in sections 401(m)(4)(C) and 401(k)(3)(D)(ii)(I), respectively, are permitted to be taken into account under the ADP test. Among other requirements, QNECs and QMACs must satisfy the distribution limitations of section 401(k)(2)(B) and the nonforfeitability requirements of section 401(k)(2)(C). Similarly, employer contributions that are made pursuant to the safe harbor plan designs of section 401(k)(12) or (13) must meet the distribution limitations of section 401(k)(2)(B).

Section 401(m)(2)(A) requires that matching contributions and employee contributions satisfy the actual contribution percentage (ACP) test set forth in section 401(m)(2). Sections 401(m)(10), 401(m)(11), and 401(m)(12) each provide an alternative method of meeting the ACP test with respect to matching contributions. As with contributions made to section 401(k) plans pursuant to safe harbor plan designs, employer contributions made pursuant to the safe harbor plan designs of section 401(m)(11) or (12) must meet the distribution limitations of section 401(k)(2)(B).

##### Existing Regulations Under Section 401(k)

The Department of the Treasury (Treasury Department) and the IRS issued comprehensive regulations under sections 401(k) and 401(m) on December 29, 2004 (TD 9169, 69 FR 78143). Since that time, the regulations have been updated to reflect certain subsequent changes to the applicable statute (see TD 9237, 71 FR 6, and TD 9324, 72 FR