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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2020-1182; Product Identifier 2018-SW-036-AD; Amendment 39-21518; AD 2021-09-05]

RIN 2120-AA64

Airworthiness Directives; Airbus Helicopters

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: The FAA is superseding Airworthiness Directive (AD) 2016-08-20 for certain Airbus Helicopters (previously Eurocopter France) EC130B4 and EC130T2 helicopters. AD 2016-08-20 required repetitively inspecting the tail boom to Fenestron junction frame (junction frame) for a crack. This new AD continues to require inspecting the junction frame with the horizontal stabilizer removed, and expands the applicability, revises the compliance time and the inspection procedures for inspecting the junction frame, adds inspection procedures for certain helicopters, allows repair of the junction frame, and requires modifying and then repetitively inspecting the junction frame and reporting certain information. This AD was prompted by additional cracks and the availability of a design change that modifies the junction frame. The actions of this AD are intended to address an unsafe condition on these products.

DATES: This AD is effective June 2, 2021.

The Director of the Federal Register approved the incorporation by reference of certain publications listed in this AD as of June 2, 2021.

ADDRESSES: For service information identified in this final rule, contact Airbus Helicopters, 2701 N Forum Drive, Grand Prairie, TX 75052; telephone (972) 641-0000 or (800) 232-

0323; fax (972) 641-3775; or at <https://www.airbus.com/helicopters/services/technical-support.html>. You may view this referenced service information at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy., Room 6N-321, Fort Worth, TX 76177. It is also available on the internet at <https://www.regulations.gov> by searching for and locating Docket No. FAA-2020-1182.

Examining the AD Docket

You may examine the AD docket on the internet at <https://www.regulations.gov> in Docket No. FAA-2020-1182; or in person at Docket Operations between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this AD, the European Aviation Safety Agency (now European Union Aviation Safety Agency) AD, any service information that is incorporated by reference, any comments received, and other information. The street address for Docket Operations is U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE, Washington, DC 20590.

FOR FURTHER INFORMATION CONTACT: Kristi Bradley, Aerospace Engineer, General Aviation & Rotorcraft Section, International Validation Branch, Compliance & Airworthiness Division, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone (817) 222-5110; email kristin.bradley@faa.gov.

SUPPLEMENTARY INFORMATION:

Background

The FAA issued a notice of proposed rulemaking (NPRM) to amend 14 CFR part 39 to remove AD 2016-08-20, Amendment 39-18497 (81 FR 26103, May 2, 2016) (2016-08-20), and add a new AD. AD 2016-08-20 applied to Airbus Helicopters Model EC130B4 and EC130T2 helicopters with a junction frame that has 690 or more hours time-in-service (TIS) installed. The NPRM published in the **Federal Register** on March 5, 2021 (86 FR 12857). The NPRM proposed to require, for all Airbus Helicopters Model EC130B4 and EC130T2 helicopters with a junction frame:

- For helicopters without MOD 074775, or MOD AH 350A087421 or SB EC130-53-029 installed, at a compliance time based on the hours TIS

accumulated on the junction frame, removing the horizontal stabilizer, cleaning the junction frame, and visually inspecting the junction frame area for a crack, paying particular attention to the area around the 4 spars.

- Following the initial visual inspection, within 25 hours TIS or 390 sling cycles, whichever comes first, and thereafter at intervals not exceeding 25 hours TIS or 390 sling cycles, whichever comes first, either repeating the initial visual inspection, or, if the surface area is clean, borescope inspecting the junction frame area for a crack, paying particular attention to the area around the 4 spars.

- Also following the initial visual inspection, within 150 hours TIS and thereafter at intervals not to exceed 150 hours TIS, repeating the initial visual inspection.

- For helicopters without MOD 074775 installed, but with MOD AH 350A087421 or SB EC130-53-029 installed, before the junction frame accumulates 350 hours TIS or within 10 hours TIS, whichever occurs later, visually inspecting for a crack on the junction frame area in each skin cut-out area.

- Following the initial visual inspection, within 10 hours TIS or 250 sling cycles, whichever occurs first, and thereafter at intervals not exceeding 10 hours TIS or 250 sling cycles, whichever occurs first, repeating the initial visual inspection.

- Also following the initial visual inspection, within 660 hours TIS and thereafter at intervals not to exceed 660 hours TIS, removing the horizontal stabilizer, cleaning the junction frame, and dye-penetrant inspecting the junction frame area for a crack, paying particular attention to the area around the 4 spars.

- If there is a crack, replacing or repairing the junction frame in accordance with an FAA approved repair procedure before further flight. Repairing the junction frame would not constitute terminating action for the requirements of this AD.

- For helicopters without MOD 074775 installed, with or without MOD AH 350A087421 or SB EC130-53-029 installed, without MOD 074609 or SB 53-024 installed, and on which the skin of the junction frame area has never been repaired, installing MOD 074775 within 24 months as of the effective date

of this AD and reporting certain information to Airbus Helicopters within 30 days after installing MOD 074775.

- For helicopters without MOD 074775 installed, with MOD 074609 or SB 53–024 installed, or on which the skin of the junction frame area has been previously repaired at any time, reinforcing the junction frame by replacing the two lateral splices which join the skins with four carbon patches (left-hand side, right-hand side, and lower sides) within 24 months as of the effective date of this AD.
- For helicopters with MOD 074775 installed or with the four carbon patches reinforcements installed, but without MOD 074581 for Model EC130T2 helicopters, within 600 hours TIS after the installation of MOD 074775 or the reinforcement, and thereafter at intervals not exceeding 600 hours TIS, visually inspect the junction frame area for a crack. If there is a crack, replacing or repairing the junction frame in accordance with an FAA approved repair procedure before further flight. Repairing the junction frame would not constitute terminating action for the requirements of this AD.

The NPRM was prompted by a series of EASA ADs that have been issued since the FAA issued AD 2016–08–20, the most recent being EASA AD 2018–0104, dated May 4, 2018 (EASA AD 2018–0104), issued by EASA, which is the Technical Agent for the Member States of the European Union, to correct an unsafe condition for Airbus Helicopters (formerly Eurocopter, Eurocopter France) Model EC 130 B4 and EC 130 T2 helicopters, all serial numbers, except those with Airbus modification (MOD) 074775 installed. EASA's initial AD was prompted by two incidents of crack propagation through the junction frame that initiated in the lower right-hand side between the web and the flange where the lower spar of the tail boom is joined. EASA stated the cracks were of a significant length and not visible from the outside of the helicopter. EASA advised that this condition, if not detected, could lead to structural failure, possibly resulting in Fenestron detachment and consequent loss of control of the helicopter.

AD 2016–08–20 was prompted by EASA AD 2015–0033–E, dated February 24, 2015 (EASA AD 2015–0033–E). Following EASA AD 2015–0033–E, EASA revised its AD to EASA AD 2015–0033R1, dated May 3, 2016 (EASA AD 2015–0033R1), which was prompted by the determination that it was not necessary to inspect junction frames that had accumulated less than 1,200 flight hours. Accordingly, EASA AD

2015–0033R1 extended the inspection threshold from 700 flight hours to 1,200 flight hours. Thereafter, EASA issued EASA AD 2016–0240, dated December 2, 2016 (EASA AD 2016–0240) to supersede EASA AD 2015–0033R1. EASA AD 2016–0240 was prompted by a third incident of cracking in the same area of the junction frame as the first two incidents. Investigation determined that detection of the crack was delayed because of insufficient cleaning of the inspection area inside the junction frame. For that reason, EASA AD 2016–0240 retained the requirements of EASA AD 2015–0033R1 and added additional cleaning requirements before inspecting. After EASA AD 2016–0240 was issued, a fourth incident of cracking in the same area of the junction frame as the first three incidents was reported. This fourth incident prompted EASA to issue EASA AD 2017–0066–E, dated April 21, 2017 (EASA AD 2017–0066–E) to supersede EASA AD 2016–0240. This fourth incident occurred on a junction frame that had accumulated significantly less flight hours than the first three incidents. In light of this, EASA AD 2017–0066–E retained the requirements of EASA AD 2016–0240 and reduced the inspection threshold. Shortly after, EASA issued EASA AD 2017–0080, dated May 5, 2017 (EASA AD 2017–0080) to supersede EASA AD 2017–0066–E. EASA AD 2017–0080 was prompted by the determination that improved procedures to remove the horizontal stabilizer before cleaning and inspecting were necessary for certain helicopters. Accordingly, EASA AD 2017–0080 retained the requirements of EASA AD 2017–0066–E and added the improved procedures. Since EASA issued EASA AD 2017–0080, Airbus Helicopters developed MOD 074775, which consists of the installation of four carbon patches at the junction frame. Installation of MOD 074775, either in production or by retrofit, constitutes terminating action for the repetitive inspections. Based on the latest information, EASA determined that continued inspections may not adequately address the long-term risk and requires modifying the affected helicopters, which also terminates the repetitive inspections of the pre-modified configuration. Accordingly, EASA issued EASA AD 2018–0104 to supersede EASA AD 2017–0080 to require installation of MOD 074775.

Discussion of Final Airworthiness Directive

Comments

The FAA gave the public the opportunity to participate in developing

this final rule, but the FAA did not receive any comments on the NPRM or on the determination of the cost to the public.

FAA's Determination

These helicopters have been approved by EASA and are approved for operation in the United States. Pursuant to the FAA's bilateral agreement with the European Union, EASA has notified the FAA of the unsafe condition described in its AD. The FAA is issuing this AD after evaluating all of the information provided by EASA and determining the unsafe condition exists and is likely to exist or develop on other helicopters of these same type designs and that air safety and the public interest require adopting the AD requirements as proposed. Except for a minor editorial change of "25 hours" to "25 hours TIS" in Figure 1 to paragraph (f)(1) of this AD, this AD is adopted as proposed in the NPRM.

Differences Between This AD and the EASA AD

EASA AD 2018–0104 does not apply to helicopters with MOD 074775, whereas this AD does. EASA AD 2018–0104 requires performing a local non-destructive inspection if in doubt about if there is a crack, whereas this AD does not. EASA AD 2018–0104 allows the pilot to visually inspect the junction frame from outside the tail boom for a crack, whereas this AD does not. EASA AD 2018–0104 requires contacting Airbus Helicopters if any crack is detected, whereas this AD requires replacing or repairing the junction frame in accordance with an FAA approved repair procedure instead. This AD requires a repetitive inspection for helicopters with MOD 074775 installed, whereas the EASA AD does not.

Related Service Information Under 1 CFR Part 51

The FAA reviewed Airbus Helicopters Emergency Alert Service Bulletin No. 05A017, Revision 7, dated March 21, 2018, for Model EC130 B4 and T2 helicopters without MOD 074775 installed. This service information specifies procedures for cleaning inside the junction frame, inspecting the junction frame from the inside of the tail boom with the horizontal stabilizer both removed and installed for a crack, and inspecting the junction frame from the outside of the tail boom for a crack.

The FAA also reviewed Airbus Helicopters Service Bulletin No. EC130–53–036, Revision 4, dated April, 28, 2020, for Model EC130 B4 and T2 helicopters without MOD 074609 or 074775 installed and on which the skin

of the junction frame area has not been repaired. This service information specifies procedures to reinforce the junction frame (MOD 074775) by replacing the two lateral splices which join the skins with four carbon patches (left-hand side, right-hand side, and lower sides).

This service information is reasonably available because the interested parties have access to it through their normal course of business or by the means identified in the **ADDRESSES** section.

Other Related Service Information

The FAA reviewed Airbus Helicopters Service Bulletin No. EC130–53–029, Revision 1, dated January 27, 2016. This service information specifies procedures to make a cut-out of the splice and skin at the junction frame (MOD 350A087421).

The FAA reviewed Airbus EC 130 B4 Chapter 4, Airworthiness Limitations Section, Revision 11, dated January 19, 2019, and EC 130 T2 Chapter 4, Airworthiness Limitations Section, Revision 9, dated September 9, 2019, which specify visually checking the junction frame for cracks at an interval of 600 flight hours with a margin of 60 flight hours.

The FAA also reviewed Airbus Helicopters Section 55–11–00, 6–4—Horizontal Stabilizer—Inspection/Check, of Aircraft Maintenance Manual EC130, dated November 9, 2017, which specifies procedures for cleaning inside the junction frame and inspecting the junction frame from the inside of the tail boom with the horizontal stabilizer removed.

Costs of Compliance

The FAA estimates that this AD affects 263 helicopters of U.S. Registry. Labor rates are estimated at \$85 per work-hour. Based on these numbers, the FAA estimates that operators may incur the following costs in order to comply with this AD.

Cleaning and inspecting the junction frame area with the horizontal stabilizer removed takes about 1 work-hour for an estimated cost of \$85 per helicopter and \$22,355 for the U.S. fleet, per inspection cycle.

Internally borescope inspecting the junction frame area with the horizontal stabilizer installed takes about 0.5 work-hour for an estimated cost of \$43 per helicopter and \$11,309 for the U.S. fleet, per inspection cycle.

If applicable, cleaning and inspecting the junction frame area in each skin cut-out area takes about 1.25 work-hour for an estimated cost of \$106 per helicopter and \$27,878 for the U.S. fleet, per inspection cycle.

Modifying the junction frame skin reinforcements takes about 90 work-hours and parts cost about \$10,000 for an estimated cost of \$17,650 per helicopter and \$4,641,950 for the U.S. fleet. Reporting certain information takes about 1 work-hour for an estimated cost of \$85 per helicopter and \$22,355 for the U.S. fleet. Inspecting the modified junction frame area takes about 1 work-hour for an estimated cost of \$85 per helicopter and \$22,355 for the U.S. fleet, per inspection cycle.

If required, repairing or replacing the junction frame takes up to 50 work-hours and parts cost about \$60,000 for an estimated cost of \$64,250 per helicopter.

According to Airbus Helicopters' service information, some of the costs of this AD may be covered under warranty, thereby reducing the cost impact on affected individuals. The FAA does not control warranty coverage by Airbus Helicopters. Accordingly, all costs are included in the cost estimate.

Paperwork Reduction Act

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120–0056. Public reporting for this collection of information is estimated to be approximately 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177–1524.

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.

The FAA is 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

The FAA has 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 above, I certify that this AD:

- (1) Is not a "significant regulatory action" under Executive Order 12866,
- (2) Will not affect intrastate aviation in Alaska, and
- (3) 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.

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:
 - a. Removing Airworthiness Directive 2016–08–20, Amendment 39–18497 (81 FR 26103, May 2, 2016); and
 - b. Adding the following new airworthiness directive:

2021–09–05 Airbus Helicopters:

Amendment 39–21518; Docket No. FAA–2020–1182; Product Identifier 2018–SW–036–AD.

(a) Applicability

This airworthiness directive (AD) applies to Airbus Helicopters Model EC130B4 and EC130T2 helicopters, certificated in any

category, with a tail boom to Fenestron junction frame (junction frame).

(b) Unsafe Condition

This AD defines the unsafe condition as a crack in the junction frame. This condition could result in failure of the junction frame, which could result in loss of the Fenestron and subsequent loss of control of the helicopter.

(c) Affected ADs

This AD replaces AD 2016–08–20, Amendment 39–18497 (81 FR 26103, May 2, 2016).

(d) Effective Date

This AD becomes effective June 2, 2021.

(e) 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.

(f) Required Actions

(1) For helicopters without modification (MOD) 074775, or MOD AH 350A087421 or SB EC130–53–029 installed, at the compliance time specified by the hours time-in-service (TIS) accumulated on the junction frame in Figure 1 to this paragraph, do the following:

Figure 1 to Paragraph (f)(1)

Junction Frame Accumulated Hours TIS	Compliance Time
Less than 325 hours TIS	Before accumulating 350 hours TIS, or within 25 hours TIS, whichever occurs later.
325 or more hours TIS, but less than 675 hours TIS	Within 25 hours TIS.
675 or more hours TIS	Before accumulating 700 hours TIS, or within 10 hours TIS, whichever occurs later.

(i) Remove the horizontal stabilizer; using a clean, lint-free, white cloth soaked with liquid Methyl Ethyl Ketone (MEK), clean the inside of the junction frame (a) as shown in Figure 1 of Airbus Helicopters Emergency Alert Service Bulletin No. 05A017, Revision 7, dated March 21, 2018 (EASB 05A017, Rev 7); and visually inspect for cracking around the circumference of the junction frame, in the web of the junction frame (a) and in the radius between the web and the flange of the tail boom side as shown in Figure 1 EASB 05A017, Rev 7. Pay particular attention to the area around the 4 spars (b) as shown in Figure 1 of EASB 05A017, Rev 7. Examples of cracks are shown in Figure 3 of EASB 05A017, Rev 7. If there is a crack, before further flight, replace or repair the junction frame in accordance with an FAA approved repair procedure. Repairing or replacing the junction frame does not constitute terminating action for the requirements of this AD.

(ii) Thereafter following paragraph (f)(1)(i) of this AD, within 25 hours TIS or 390 sling cycles for helicopters that perform external load carrying operations, whichever occurs first, and thereafter at intervals not exceeding 25 hours TIS or 390 sling cycles, whichever occurs first, either perform the actions of paragraph (f)(1)(i) of this AD or, if the surface of the junction frame area is clean, use a borescope through the horizontal stabilizer opening to borescope inspect for a crack around the circumference of the junction frame, and in the web of the junction frame (a) and in the radius between the web and the flange on the tail boom side as shown in Figure 2 EASB 05A017, Rev 7. Pay particular attention to the area around the 4 spars (b) of Figure 2 of EASB 05A017, Rev 7. Examples of cracks are shown in Figure 3 of EASB 05A017, Rev 7. For purposes of this AD, a sling cycle is defined as one landing with or

without stopping the rotor or one external load-carrying operation; an external load-carrying operation occurs each time a helicopter picks up an external load and drops it off. If there is a crack, before further flight, replace or repair the junction frame in accordance with an FAA approved repair procedure. Repairing or replacing the junction frame does not constitute terminating action for the requirements of this AD.

(iii) Thereafter following paragraph (f)(1)(i) of this AD, within 150 hours TIS and thereafter at intervals not to exceed 150 hours TIS, accomplish the actions required by paragraph (f)(1)(i) of this AD. Accomplishment of this paragraph constitutes compliance for an instance of paragraph (f)(1)(ii) of this AD.

(2) For helicopters without MOD 074775 installed, but with MOD AH 350A087421 or SB EC130–53–029 installed, before the junction frame accumulates 350 hours TIS or within 10 hours TIS, whichever occurs later:

(i) Visually inspect for cracking on the junction frame (a) in the upper and lower right-hand side and upper and lower left-hand side areas of the skin cut-out as shown in Detail A, Figure 4 of EASB 05A017, Rev 7. If there is a crack, before further flight, replace or repair the junction frame in accordance with an FAA approved repair procedure. Repairing or replacing the junction frame does not constitute terminating action for the requirements of this AD.

(ii) Thereafter following paragraph (f)(2)(i) of this AD, within 10 hours TIS or 250 sling cycles for helicopters that perform external load carrying operations, whichever occurs first, and thereafter at intervals not exceeding 10 hours TIS or 250 sling cycles, whichever occurs first, accomplish the actions required by paragraph (f)(2)(i) of this AD.

(iii) Thereafter following paragraph (f)(2)(i) of this AD, within 660 hours TIS and thereafter at intervals not to exceed 660 hours TIS, accomplish the actions required by paragraph (f)(1)(i) of this AD. Accomplishment of this paragraph constitutes compliance for an instance of paragraph (f)(2)(ii) of this AD.

(3) For helicopters without MOD 074775 installed, with or without MOD AH 350A087421 or SB EC130–53–029 installed, without MOD 074609 or SB 53–024 installed, and on which the skin of the junction frame area has never been repaired, within 24 months as of the effective date of this AD, install MOD 074775 by following the Accomplishment Instructions, paragraphs 3.B.2.a. through g., of Airbus Helicopters Service Bulletin No. EC130–53–036, Revision 4, dated April, 28, 2020 (ASB EC130–53–036, Rev 4), except where ASB EC130–53–036, Rev. 4 specifies to certain discard parts, you are required to remove those parts from service instead and where ASB EC130–53–036, Rev 4, specifies contacting Airbus Helicopters for corrective action, the corrective action must be accomplished using a method approved by the FAA. Where ASB EC130–53–036, Rev 4, specifies completing the table in Appendix 4.H. under paragraph 3.B.2.g., complete and return the table to Airbus Helicopters within 30 days after installing MOD 074775. Installation of MOD 074775 constitutes terminating action for the inspections required by paragraphs (f)(1) and (2) of this AD.

(4) For helicopters without MOD 074775 installed, with MOD 074609 or SB 53–024 installed, or on which the skin of the junction frame area has been previously repaired at any time, within 24 months as of the effective date of this AD, reinforce the junction frame by replacing the two lateral splices which join the skins with four carbon

patches (left-hand side, right-hand side, and lower sides) in accordance with an FAA approved corrective procedure. Installation of this reinforcement constitutes terminating action for the inspections required by paragraphs (f)(1) and (2) of this AD.

(5) For Model EC130B4 helicopters with MOD 074775 installed or with the reinforcement that is required by paragraph (f)(4) of this AD; and for Model EC130T2 helicopters with MOD 074775 installed or with the reinforcement that is required by paragraph (f)(4) of this AD, but without MOD 074581 installed:

(i) Within 600 hours TIS after the installation of MOD 074775 or the reinforcement that is required by paragraph (f)(4) of this AD, and thereafter at intervals not exceeding 600 hours TIS, perform the actions of paragraph (f)(1)(i) of this AD.

(ii) If there is a crack, before further flight, replace or repair the junction frame in accordance with an FAA approved repair procedure. Repairing the junction frame does not constitute terminating action for the requirements of this AD.

(g) Special Flight Permits

Special flight permits are prohibited.

(h) Alternative Methods of Compliance (AMOCs)

(1) The Manager, International Validation Branch, 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 manager of the International Validation Branch, send it to the attention of the person identified in paragraph (i)(1) of this AD. Information may be emailed to: 9-AVS-AIR-730-AMOC@faa.gov.

(2) 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.

(i) Related Information

(1) For more information about this AD, contact Kristi Bradley, Aerospace Engineer, General Aviation & Rotorcraft Section, International Validation Branch, Compliance & Airworthiness Division, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone (817) 222-5110; email kristin.bradley@faa.gov.

(2) Airbus Helicopters Service Bulletin No. EC130-53-029, Revision 1, dated January 27, 2016, Airbus EC 130 B4 Chapter 4, Airworthiness Limitations Section, Revision 11, dated January 19, 2019, Airbus EC 130 T2 Chapter 4, Airworthiness Limitations Section, Revision 9, dated September 9, 2019, and Section 55-11-00, 6-4—Horizontal Stabilizer—Inspection/Check, of Aircraft Maintenance Manual EC130, dated November 9, 2017, which are not incorporated by reference, contain additional information about the subject of this AD. This service information is available at the contact information specified in paragraphs (k)(3) and (4) of this AD.

(3) The subject of this AD is addressed in European Aviation Safety Agency (now European Union Aviation Safety Agency) (EASA) 2018-0104, dated May 4, 2018. You may view the EASA AD on the internet at <https://www.regulations.gov> in Docket No. FAA-2020-1182.

(j) Subject

Joint Aircraft Service Component (JASC) Code: 5302, Rotorcraft Tail Boom.

(k) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference 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 Helicopters Emergency Alert Service Bulletin No. 05A017, Revision 7, dated March 21, 2018.

(ii) Airbus Helicopters Service Bulletin No. EC130-53-036, Revision 4, dated April, 28, 2020.

(3) For service information identified in this AD, contact Airbus Helicopters, 2701 N. Forum Drive, Grand Prairie, TX 75052; telephone (972) 641-0000 or (800) 232-0323; fax (972) 641-3775; or at <https://www.airbus.com/helicopters/services/technical-support.html>.

(4) You may view this service information at FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy., Room 6N-321, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222-5110.

(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, email fedreg.legal@nara.gov, or go to: <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued on April 14, 2021.

Lance T. Gant,

Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2021-08781 Filed 4-27-21; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9939]

RIN 1545-BP49

Qualified Transportation Fringe, Transportation and Commuting Expenses Under Section 274; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to the final regulations (Treasury Decision 9939), that were published in the **Federal Register** on Wednesday, December 16, 2020. The final regulations provide guidance regarding the elimination of the deduction for expenses related to certain transportation and commuting benefits provided by employers to their employees. The final regulations affect taxpayers who pay or incur such expenses.

DATES: These corrections are effective on April 28, 2021 and applicable for taxable years beginning on or after December 16, 2020.

FOR FURTHER INFORMATION CONTACT: Patrick Clinton of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317-7005 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9939) that are the subject of this correction are issued under section 274 of the Internal Revenue Code.

Need for Correction

As published on December 16, 2020 (85 FR 81391), the final regulations (TD 9939) contain errors that need to be corrected.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

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 1.274-13 is amended by revising the fifth sentence of paragraph (d)(2)(ii)(A) and the first sentence of paragraph (f)(8)(iv) to read as follows:

§ 1.274-13 Disallowance of deductions for certain qualified transportation fringe expenditures.

* * * * *

(d) * * *

(2) * * *

(ii) * * *

(A) * * *

In addition, the exception to the disallowance for amounts treated as employee compensation provided for