

paragraph (j) of this AD. Information may be emailed to: [9-AVS-AIR-730-AMOC@faa.gov](mailto:9-AVS-AIR-730-AMOC@faa.gov). Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(2) *Contacting the Manufacturer:* For any requirement in this AD to obtain instructions from a manufacturer, the instructions must be accomplished using a method approved by the Manager, International Validation Branch, FAA; or EASA; or Airbus SAS's EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

(3) *Required for Compliance (RC):* Except as required by paragraph (i)(2) of this AD, if any service information contains procedures or tests that are identified as RC, those procedures and tests must be done to comply with this AD; any procedures or tests that are not identified as RC are recommended. Those procedures and tests that are not identified as RC may be deviated from using accepted methods in accordance with the operator's maintenance or inspection program without obtaining approval of an AMOC, provided the procedures and tests identified as RC can be done and the airplane can be put back in an airworthy condition. Any substitutions or changes to procedures or tests identified as RC require approval of an AMOC.

#### (j) Additional Information

For more information about this AD, contact Dat Le, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; telephone 516-228-7317; email [dat.v.le@faa.gov](mailto:dat.v.le@faa.gov).

#### (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 this AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2023-0026, dated January 30, 2023.

(ii) [Reserved]

(3) For EASA AD 2023-0026, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; telephone +49 221 8999 000; email [ADs@easa.europa.eu](mailto:ADs@easa.europa.eu); website [easa.europa.eu](http://easa.europa.eu). You may find this EASA AD on the EASA website: [ad.easa.europa.eu](http://ad.easa.europa.eu).

(4) You may view this service information at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th Street, Des Moines, WA. For information on the availability of this material at the FAA, call 206-231-3195.

(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 [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov), or go to: [www.archives.gov/federal-register/cfr/ibr-locations.html](http://www.archives.gov/federal-register/cfr/ibr-locations.html).

Issued on May 25, 2023.

**Michael Linegang,**

*Acting Director, Compliance & Airworthiness Division, Aircraft Certification Service.*

[FR Doc. 2023-11591 Filed 5-31-23; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

**[Docket No. FAA-2023-1047; Project Identifier MCAI-2022-01601-T]**

**RIN 2120-AA64**

#### **Airworthiness Directives; De Havilland Aircraft of Canada Limited (Type Certificate Previously Held by Bombardier, Inc.) Airplanes**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** The FAA proposes to adopt a new airworthiness directive (AD) for certain De Havilland Aircraft of Canada Limited Model DHC-8-401 and -402 airplanes. This proposed AD was prompted by reports of the main landing gear (MLG) aft door not opening when using the alternate extension system. This proposed AD would require a one-time inspection of the spring box assembly, repetitive inspections of the cam assembly and alternate release cable assembly, corrective actions if necessary, and a replacement of certain alternate release cable assemblies. In addition, this proposed AD would also require certain aircraft maintenance manuals tasks when installing the cam assembly or alternate release cable assembly. This proposed AD would also prohibit the installation of affected parts. The FAA is proposing this AD to address the unsafe condition on these products.

**DATES:** The FAA must receive comments on this proposed AD by July 17, 2023.

**ADDRESSES:** You may send comments, using the procedures found in 14 CFR 11.43 and 11.45, by any of the following methods:

- *Federal eRulemaking Portal:* Go to [regulations.gov](http://regulations.gov). Follow the instructions for submitting comments.

- *Fax:* 202-493-2251.

- *Mail:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE, Washington, DC 20590.

- *Hand Delivery:* Deliver to Mail address above between 9 a.m. and 5

p.m., Monday through Friday, except Federal holidays.

*AD Docket:* You may examine the AD docket at [regulations.gov](http://regulations.gov) under Docket No. FAA-2023-1047; 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 NPRM, the mandatory continuing airworthiness information (MCAI), any comments received, and other information. The street address for Docket Operations is listed above.

*Material Incorporated by Reference:*

- For service information identified in this NPRM, contact De Havilland Aircraft of Canada Limited, Dash 8 Series Customer Response Centre, 5800 Explorer Drive, Mississauga, Ontario, L4W 5K9, Canada; telephone North America (toll-free): 855-310-1013, Direct: 647-277-5820; email: [thd@dehavilland.com](mailto:thd@dehavilland.com); website: [dehavilland.com](http://dehavilland.com).

- You may view this service information at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th Street, Des Moines, WA. For information on the availability of this material at the FAA, call 206-231-3195.

#### **FOR FURTHER INFORMATION CONTACT:**

Gabriel Kim, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; telephone 516-228-7300; email [9-avs-nyaco-cos@faa.gov](mailto:9-avs-nyaco-cos@faa.gov).

#### **SUPPLEMENTARY INFORMATION:**

##### **Comments Invited**

The FAA invites you to send any written relevant data, views, or arguments about this proposal. Send your comments to an address listed under **ADDRESSES**. Include "Docket No. FAA-2023-1047; Project Identifier MCAI-2022-01601-T" at the beginning of your comments. The most helpful comments reference a specific portion of the proposal, explain the reason for any recommended change, and include supporting data. The FAA will consider all comments received by the closing date and may amend this proposal because of those comments.

Except for Confidential Business Information (CBI) as described in the following paragraph, and other information as described in 14 CFR 11.35, the FAA will post all comments received, without change, to [regulations.gov](http://regulations.gov), including any personal information you provide. The agency will also post a report summarizing each substantive verbal contact received about this NPRM.

**Confidential Business Information**

CBI is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (FOIA) (5 U.S.C. 552), CBI is exempt from public disclosure. If your comments responsive to this NPRM contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to this NPRM, it is important that you clearly designate the submitted comments as CBI. Please mark each page of your submission containing CBI as “PROPIN.” The FAA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this NPRM. Submissions containing CBI should be sent to Gabriel Kim, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; telephone 516-228-7300; email [9-avs-nyaco-cos@faa.gov](mailto:9-avs-nyaco-cos@faa.gov). Any commentary that the FAA receives which is not specifically designated as CBI will be placed in the public docket for this rulemaking.

**Background**

Transport Canada, which is the aviation authority for Canada, has issued Transport Canada AD CF-2022-69, dated December 16, 2022 (Transport Canada AD CF-2022-69) (also referred to as the MCAI), to correct an unsafe condition for certain De Havilland Aircraft of Canada Limited (Type Certificate Previously Held by Bombardier, Inc.) Model DHC-8-401 and -402 airplanes. The MCAI states that several instances occurred where the maintenance crew using the MLG alternate extension system did not open the MLG aft doors. An investigation found that the associated cam assembly failed due to a fractured cam assembly lever, a damaged spring box assembly, or a broken alternate release cable assembly.

The FAA is proposing this AD to address possible cam assembly, spring box assembly, and alternate release cable assembly failures. The unsafe condition, if not addressed, could result in asymmetric main landing gear configuration at landing, and a runway excursion.

You may examine the MCAI in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2023-1047.

**Related Service Information Under 1 CFR Part 51**

The FAA reviewed De Havilland Aircraft of Canada Limited Service Bulletin 84-32-159, dated June 28, 2019. This service information specifies procedures for performing a general visual inspection of the cam assembly (part number (P/N) 48510-5) for discrepancies (such as the cam assembly does not return to its original rested position, or signs of an increased gap between the roller and the cam guide); a general visual inspection of the alternate release cable assembly (or uplock cable assembly) (P/N 48503-3) for discrepancies (such as a broken cable); a one-time general visual inspection for discrepancies (such as any bend on the plunger) of the left and right MLG spring box assembly (P/N 48504-1); and corrective actions. Corrective actions include replacing the cam assembly with a new cam assembly, replacing the alternate release cable assembly with a new alternate release cable assembly, and replacing the spring box assembly with a new spring box assembly.

The FAA also reviewed De Havilland Aircraft of Canada Limited Service Bulletin 84-32-172, dated August 16, 2022, including Collins Aerospace Service Bulletin 48500-32-152, dated July 18, 2022. This service information specifies procedures for replacing the left and right MLG alternate release cable assemblies, P/N 48503-3, with the redesigned alternate release cable assembly, P/N 48503-5.

The FAA also reviewed De Havilland Aircraft of Canada Limited Temporary

Revision 32-603, dated December 1, 2022, which describes aircraft maintenance manual (AMM) TASK 32-34-16-400-804, “Installation of the Alternate Extension Cables—Center Fuselage to Nacelle.”

The FAA also reviewed AMM TASK 32-34-26-400-801, “Installation of the MLG Alternate-Extension Cam-Mechanism Assembly” of Subject 32-34-26, “Cam Mechanism Assembly—MLG Alternative Extension” in Chapter 32, “Landing Gear,” of the De Havilland Aircraft of Canada Limited Aircraft Maintenance Manual, Revision 76, dated March 5, 2022.

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

**FAA’s Determination**

This product has been approved by the aviation authority of another country and is approved for operation in the United States. Pursuant to the FAA’s bilateral agreement with the State of Design Authority, it has notified the FAA of the unsafe condition described in the MCAI and service information referenced above. The FAA is issuing this NPRM after determining that the unsafe condition described previously is likely to exist or develop in other products of the same type designs.

**Proposed AD Requirements in This NPRM**

This proposed AD would require accomplishing the actions specified in the service information already described. This proposed AD would also prohibit the installation of affected parts.

**Costs of Compliance**

The FAA estimates that this AD, if adopted as proposed, would affect 55 airplanes of U.S. registry. The FAA estimates the following costs to comply with this proposed AD:

**ESTIMATED COSTS FOR REQUIRED ACTIONS**

Labor cost	Parts cost	Cost per product	Cost on U.S. operators
Up to 5 work-hour × \$85 per hour = \$425 .....	\$4,780	Up to \$5,205 .....	Up to \$286,275.

The FAA estimates the following costs to do any necessary on-condition action that would be required based on

the results of any required action. The FAA has no way of determining the

number of aircraft that might need this on-condition action:

ESTIMATED COSTS OF ON-CONDITION ACTIONS

Labor cost	Parts cost	Cost per product
4.5 work-hours × \$85 per hour = \$383 .....	\$41,328	\$41,711

The FAA has included all known costs in its cost estimate. According to the manufacturer, however, some or all of the costs of this proposed AD may be covered under warranty, thereby reducing the cost impact on affected operators.

**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 determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD would 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 this proposed regulation:

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

**The Proposed Amendment**

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 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:

**De Havilland Aircraft of Canada Limited (Type Certificate Previously Held by Bombardier, Inc.):** Docket No. FAA–2023–1047; Project Identifier MCAI–2022–01601–T.

**(a) Comments Due Date**

The FAA must receive comments on this airworthiness directive (AD) by July 17, 2023.

**(b) Affected ADs**

None.

**(c) Applicability**

This AD applies to De Havilland Aircraft of Canada Limited (type certificate previously held by Bombardier, Inc.) Model DHC–8–401 and –402 airplanes, certificated in any category, having serial numbers 4001 and 4003 through 4633 inclusive.

**(d) Subject**

Air Transport Association (ATA) of America Code: 32, Landing Gear.

**(e) Unsafe Condition**

This AD was prompted by reports of the main landing gear (MLG) aft door not opening when using the alternate extension system. The FAA is issuing this AD to address possible cam assembly, spring box assembly, and alternate release cable assembly failures. The unsafe condition, if not addressed, could result in asymmetric MLG configuration at landing, and a runway excursion.

**(f) Compliance**

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

**(g) One-Time Inspection**

Within 2,400 flight hours or 12 months, whichever occurs first, after the effective date of this AD, do a one-time general visual inspection for discrepancies on the left and right MLG spring box assemblies (part number (P/N) 48504–1), in accordance with

Section 3.B., Part A, of the Accomplishment Instructions of De Havilland Aircraft of Canada Service Bulletin 84–32–159, dated June 28, 2019. If any discrepancy is discovered in the spring box assembly, before further flight, replace with a new spring box assembly, in accordance with Section 3.B. Part B, of the Accomplishment Instructions of De Havilland Aircraft of Canada Service Bulletin 84–32–159, dated June 28, 2019.

**(h) Repetitive Inspections**

(1) Within 2,400 flight hours or 12 months, whichever occurs first, after the effective date of this AD, do a general visual inspection for discrepancies of the cam assemblies (P/N 48510–5) on the left and right MLG, in accordance with Section 3.B. Part A, of the Accomplishment Instructions of De Havilland Aircraft of Canada Service Bulletin 84–32–159, dated June 28, 2019. Thereafter, repeat the inspection at intervals not to exceed 2,400 flight hours or 12 months, whichever occurs first. If any discrepancy is discovered in the cam assembly, before further flight, replace with a new cam assembly, in accordance with Section 3.B. Part B, of the Accomplishment Instructions of De Havilland Aircraft of Canada Service Bulletin 84–32–159, dated June 28, 2019.

(2) Within 2,400 flight hours or 12 months, whichever occurs first, after the effective date of this AD, do a general visual inspection for discrepancies of the alternate release cable assemblies (P/N 48503–3) on the left and right MLG, in accordance with Section 3.B., Part A, of the Accomplishment Instructions of De Havilland Aircraft of Canada Service Bulletin 84–32–159, dated June 28, 2019. Thereafter, repeat the inspection at intervals not to exceed 2,400 flight hours or 12 months, whichever occurs first. If any discrepancy is found, before further flight, replace the alternate release cable assembly with a redesigned alternate release cable assembly P/N 48503–5, in accordance with in accordance with Section 3.B. of the Accomplishment Instructions of De Havilland Aircraft of Canada Service Bulletin 84–32–172, dated August 16, 2022, including Collins Aerospace Service Bulletin 48500–32–152, dated July 18, 2022. Accomplishing the replacement required by paragraph (i) of this AD terminates the inspections required by this paragraph.

**(i) Replacement**

Within 5,500 flight hours or 30 months, whichever occurs first, after the effective date of this AD, replace the left and right MLG alternate release cable assemblies, P/N 48503–3, with the redesigned alternate release cable assembly, P/N 48503–5, in accordance with Section 3.B. of the Accomplishment Instructions of De Havilland Aircraft of Canada Service Bulletin 84–32–172, dated August 16, 2022, including

Collins Aerospace Service Bulletin 48500–32–152, dated July 18, 2022.

#### (j) Maintenance Task Requirement

As of the effective date of this AD, when installing an MLG alternate extension system cam assembly and when installing an alternate release cable assembly, the following aircraft maintenance manual (AMM) tasks must be used, as applicable:

(1) For the alternate release cable assembly: AMM TASK 32–34–16–400–804, “Installation of the Alternate Extension Cables—Center Fuselage to Nacelle” as specified in De Havilland Aircraft of Canada Limited Temporary Revision 32–603, dated December 1, 2022.

(2) For the MLG alternate extension system cam assembly: AMM TASK 32–34–26–400–801, “Installation of the MLG Alternate-Extension Cam-Mechanism Assembly” of Subject 32–34–26, “Cam Mechanism Assembly—MLG Alternative Extension” in Chapter 32, “Landing Gear,” of the De Havilland Aircraft of Canada Limited Aircraft Maintenance Manual, Revision 76, dated March 5, 2022.

#### (k) Parts Installation Prohibition

As of the effective date of this AD, no person may install, on any airplane, an alternate release cable assembly P/N 48503–3.

#### (l) Additional AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, East Certification 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 responsible Flight Standards Office, as appropriate. If sending information directly to the manager of the East Certification Branch, mail it to ATTN: Program Manager, Continuing Operational Safety, at the address identified in paragraph (m)(2) of this AD or email to: [9-avs-nyaco-cos@faa.gov](mailto:9-avs-nyaco-cos@faa.gov). If mailing information, also submit information by email. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(2) *Contacting the Manufacturer*: For any requirement in this AD to obtain instructions from a manufacturer, the instructions must be accomplished using a method approved by the Manager, East Certification Branch, FAA; or Transport Canada; or De Havilland Aircraft of Canada Limited’s Transport Canada Design Approval Organization (DAO). If approved by the DAO, the approval must include the DAO-authorized signature.

#### (m) Additional Information

(1) Refer to Transport Canada AD CF–2022–69, dated December 16, 2022, for related information. This Transport Canada AD may be found in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA–2023–1047.

(2) For more information about this AD, contact Gabriel Kim, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite

410, Westbury, NY 11590; telephone 516–228–7300; email [9-avs-nyaco-cos@faa.gov](mailto:9-avs-nyaco-cos@faa.gov).

#### (n) 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 this AD specifies otherwise.

(i) De Havilland Aircraft of Canada Limited Service Bulletin 84–32–159, dated June 28, 2019.

(ii) De Havilland Aircraft of Canada Limited Service Bulletin 84–32–172, dated August 16, 2022, including Collins Aerospace Service Bulletin 48500–32–152, dated July 18, 2022.

**Note 1 to paragraph (n)(2)(ii):** De Havilland issued De Havilland Service Bulletin 84–32–172, dated August 16, 2022, with Collins Aerospace Service Bulletin 48500–32–152, dated July 18, 2022, attached as one “merged” file for the convenience of affected operators.

(iii) De Havilland Aircraft of Canada Limited Temporary Revision 32–603, dated December 1, 2022.

(iv) AMM TASK 32–34–26–400–801, “Installation of the MLG Alternate-Extension Cam-Mechanism Assembly,” of Subject 32–34–26, “Cam Mechanism Assembly—MLG Alternative Extension” in Chapter 32, “Landing Gear,” of the De Havilland Aircraft of Canada Limited Aircraft Maintenance Manual, Revision 76, dated March 5, 2022.

(3) For service information identified in this AD, contact De Havilland Aircraft of Canada Limited, Dash 8 Series Customer Response Centre, 5800 Explorer Drive, Mississauga, Ontario, L4W 5K9, Canada; telephone North America (toll-free): 855–310–1013, Direct: 647–277–5820; email: [thd@dehavilland.com](mailto:thd@dehavilland.com); website: [dehavilland.com](https://dehavilland.com).

(4) You may view this service information at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th Street, Des Moines, WA. For information on the availability of this material at the FAA, call 206–231–3195.

(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 [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov), or go to: [www.archives.gov/federal-register/cfr/ibr-locations.html](https://www.archives.gov/federal-register/cfr/ibr-locations.html).

Issued on May 25, 2023.

#### Michael Linegang,

Acting Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2023–11590 Filed 5–31–23; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Chapter I

[REG–110412–23]

RIN 1545–BQ81

#### Additional Guidance on Low-Income Communities Bonus Credit Program

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed rules concerning the low-income communities bonus energy investment credit program established pursuant to the Inflation Reduction Act of 2022. Applicants investing in certain solar and wind powered-electricity generation facilities may apply for an allocation of environmental justice solar and wind capacity limitation to increase the amount of an energy investment credit for the taxable year in which the facility is placed in service. This document describes proposed definitions and requirements that would be applicable for the program allocating the calendar year 2023 capacity limitation, which also would inform guidance applicable for future program years. The proposed rules would affect applicants seeking allocations of environmental justice solar and wind capacity limitation.

**DATES:** Written or electronic comments must be received by June 30, 2023.

**ADDRESSES:** Stakeholders are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–110412–23) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted, whether electronically or on paper, to the IRS’s public docket. Send paper submissions to: CC:PA:LPD:PR (REG–110412–23), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed rules, Office of Associate Chief Counsel (Passthroughs & Special Industries) at (202) 317–6853 (not a toll-free number); concerning submissions of written comments,