(1) Empresa Brasileira de Aeronautica S.A. (Embraer) Model EMB–135ER–135KE, –135KL, and –135LR airplanes; and Model EMB–145, –145ER, –145MR, –145LR, –145MP, and –145EP airplanes: Do the actions specified in paragraph (g) of this AD within 2,500 flight hours or 24 months after the effective date of this AD, whichever occurs first.

(2) For Model EMB–135BJ airplanes: Do the actions specified in paragraph (g) of this AD within 4,800 flight hours or 48 months after the effective date of this AD, whichever occurs first.

(i) Credit for Previous Actions

This paragraph provides credit for actions required by paragraph (g) of this AD, if those actions were performed before the effective date of this AD using Embraer Service Bulletin 145–28–0030, dated September 1, 2010 (for Model EMB–135ER, –135KE, –135KL, and –135LR airplanes; and Model EMB–145, –145ER, –145MR, –145LR, –145MP, and –145EP airplanes); or Embraer Service Bulletin 145LEG–28–0032, dated September 15, 2012 (for Model EMB–135BJ airplanes). This service information is not incorporated by reference in this AD.

(j) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) Alternative Methods of Compliance (AMOCS): The Manager, International Branch, ANM–116, Transport Airplane Directorate, FAA, has the authority to approve AMOCS for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the International Branch, send it to ATTN: Todd Thompson, Aerospace Engineer, International Branch, ANM–116, Transport Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

Issued in Renton, Washington, on August 12, 2015.

Suzanne Masterson, Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015–20589 Filed 8–20–15; 8:45 am]
BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–108214–15]

RIN 1545–BM69

Exception From Passive Income for Certain Foreign Insurance Companies; Hearing; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of a public hearing on a proposed rulemaking.

SUMMARY: This document corrects a notice of public hearing on proposed regulations that published in the Federal Register on Wednesday, August 19, 2015. The proposed regulations provide guidance regarding when a foreign insurance company’s income is excluded from the definition of passive income under section 1297(b)(2)(B).

DATES: Outlines of topics to be discussed at the public hearing being held on Friday, September 18, 2015 (see the document published at 80 FR 50239; August 19, 2015), are still being accepted and must be received by August 26, 2015.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Josephine Firelock at (202) 317–4932; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Oluwafunmilayo Taylor at (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:
I. Introduction

On August 12, 2015, the Postal Service filed a petition pursuant to 39 CFR 3050.11 requesting that the Commission initiate an informal rulemaking proceeding in order to consider changes in analytical principles relating to periodic reports. Proposal Ten is attached to the Petition and proposes an analytical method change related to the proposed merger of Cost Segments 3 and 4 for purposes of constructing the Cost and Revenue Analysis (CRA) Report. Petition at 1.

II. Proposal Ten

A. Background

As background, the Postal Service explains that the historical reason for separation of Cost Segment 4, which requires costs for small post offices to be isolated and transparent, occurred when decisions to close some small post offices were under consideration. Id. Proposal Ten at 1. However, where postmasters (whose costs are reflected in Cost Segment 1) in small post offices (identified by the Postal Service as “CAG K” and “CAG L” offices) 2 may be doing all of the tasks with no clerks, it is difficult to use Cost Segment 4 to adequately measure labor costs at these post offices. Proposal Ten at 1.

The In-Office Cost System (IOCS) maintains a separate panel for CAG K finance numbers that generally have one clerk. When the clerk is no longer there, no IOCS readings can be obtained and, as the number of IOCS reading of CAG K offices declines, the sampling variation increases until the sample is refreshed. Data suggest product costs in Cost Segment 4 are not statistically different from other small offices. Id. at 2.

The Postal Service further explains that the POStPlan had potentially confusing impacts in Cost Segments 3 and 4. The Postal Service indicates that Postmaster Reliefs working at POSIPlan 3 post offices were subject to reductions in force as a result of a September 5, 2014, ruling on an American Postal Workers Union arbitration that required four-hour and six-hour post offices to be assigned to clerks. According to the Postal Service, the effect of the ruling is that clerk costs in Cost Segments 3 and 4 may complicate the analysis of the effects of POSIPlan. Furthermore, the Postal Service explains that recent cost increases in Cost Segment 4 are the result of reclassifying postmaster positions and shifting these positions from Cost Segment 1 to clerks in Cost Segments 3 and 4. Id. at 3.

B. Proposal

Under the proposal, for Fiscal Year 2015, the IOCS would include data from CAG K and L post offices with data from CAG H and J post offices, and their trial balance amounts used as control totals for full-time and part-time clerks would be merged and treated as one stratum when refreshed. Id. at 3–4.

Cost Segment 4 Trial Balance Accounts would be merged into the corresponding 5-digit accounts in Cost Segment 3, creating a revised “Cost Segment 3 & 4” worksheet. The Cost Segment 3 account numbers and titles of Cost Segment 4 would be retained and the CRA Component would be expanded to “253 & 42.” Other conforming Trial Balance changes would be made, but the merger will not affect the “Outputs to CRA” and “Product specific” tabs in the Trial Balance. Id. at 4.

In the Cost Segment 3 B workpapers, CAG K and L clerk costs would be incorporated into the Trial Balance control for Cost Segment 3. These changes would combine former Cost Segment 4 with the non-MODS office group in Cost Segment 3, and subject the mail processing, window service, and administrative activities at CAG K and L offices to the accepted cost methodology for each component. Id. Cost Segment 3 output spreadsheets and other reports would be unchanged. Id. The only change to the CRA Cost Model is to remove lines in the control table on sheets “Comp Master” and “DK Addends” relating to Cost Segment 4. Id.

---

3 “CAG” refers to “cost ascertainment group” and is a method used by the Postal Service that classifies post offices based on volume of revenue generated. CAG K offices have 36–189 revenue units, and CAG L offices have less than 36. See Glossary of Postal Terms available at https://usps.com/publications/pub12.
4 The POStPlan is a Postal Service initiative to match post office retail hours with workload, and represents an alternative, namely reducing retail window hours, in lieu of closing a post office. See Docket No. N2012–2, Advisory Opinion on Post Office Structure Plan, August 23, 2012.