(1) A high-pressure compressor (HPC) rotor stage 2 to 5 spool, part number (P/N) 382–104–807–0, with a serial number (S/N) listed in EA Service Bulletin (SB) No. EAGP7–72–327, dated July 21, 2015; or
(2) an HPC rotor stage 7 to 9 spool, P/N 2031M90G04, 2031M90G05, or 2031M90G07, with an S/N listed in EA SB No. EAGP7–72–328, dated July 21, 2015.

(d) Unsafe Condition
This AD was prompted by reports of the installation of non-conforming honeycomb seals in the HPC adjacent to the HPC rotor stage 2 to 5 spool and stage 7 to 9 spool. We are issuing this AD to prevent failure of the HPC rotor stage 2 to 5 spools and stage 7 to 9 spools, which could lead to uncontained engine failure and damage to the airplane.

(e) Compliance
Comply with this AD within the compliance times specified, unless already done. Within 30 days after the effective date of this AD or before accumulating 2,100 engine cycles since the last disassembly of the compressor module of the engine, whichever occurs later:
(1) For engines with an HPC rotor stage 2 to 5 spool, P/N 382–104–807–0, installed with an S/N listed in EA SB No. EAGP7–72–327, dated July 21, 2015, do the following:
   (i) Remove the HPC rotor stage 2 to 5 spool from service and replace with a part eligible for installation;
   (ii) Remove and replace the honeycomb seals on the HPC stage 5 vanes.
(2) For engines with an HPC rotor stage 7 to 9 spool, P/N 2031M90G04, 2031M90G05, or 2031M90G07 installed with an S/N listed in EA SB No. EAGP7–72–328, dated July 21, 2015, do the following:
   (i) Remove the HPC rotor stage 7 to 9 spool from service and replace with a part eligible for installation;
   (ii) Remove and replace the honeycomb seals on the HPC stage 6, stage 7, and stage 8 vanes.

(f) Alternative Methods of Compliance (AMOCs)
The Manager, Engine Certification Office, may approve AMOCs for this AD. Use the procedures found in 14 CFR 39.19 to make your request. You may email your request to: ANE-AD-AMOC@faa.gov.

(g) Related Information
(1) For more information about this AD, contact Martin Adler, Aerospace Engineer, Engine & Propeller Directorate, FAA, 12 New England Executive Park, Burlington, MA. For information on the availability of this material at the FAA, call 781–238–7125.
   Issued in Burlington, Massachusetts, on October 16, 2015.
Colleen M. D’Alessandro,
Directorate Manager, Engine & Propeller Directorate, Aircraft Certification Service.

DEPARTMENT OF TRANSPORTATION
Federal Aviation Administration

14 CFR Part 39

RIN 2120–AA64
Airworthiness Directives; Airbus Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.
ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to supersede Airworthiness Directive (AD) 2012–18–12, for certain Airbus Model A318, A319, and A320 series airplanes. AD 2012–18–12 currently requires modifying the off-wing escape slide (OWS) enclosures on the left-hand (LH) side and right-hand (RH) side of the fuselage. Since we issued AD 2012–18–12, we have received reports that additional OWS part numbers have been affected. This proposed AD would retain the requirements of AD 2012–18–12 and expand the applicability to all Airbus Model A318, A319, and A320 series airplanes. We are proposing this AD to prevent fire on the LH and RH sides of the fuselage from becoming inoperative, which, during an emergency, could impair the safe evacuation of occupants, possibly resulting in personal injuries.

DATES: We must receive comments on this proposed AD by December 7, 2015.

ADDRESSES: You may send comments by any of the following methods:
• Federal eRulemaking Portal: Go to http://www.regulations.gov. Follow the instructions for submitting comments.
• Fax: 202–493–2251.
• Hand Delivery: U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For Airbus service information identified in this proposed AD, contact Airbus, Airworthiness Office—EIAS, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France; telephone +33 5 61 93 36 96; fax +33 5 61 93 44 51; email account.airworth-eas@airbus.com; Internet http://www.airbus.com. For Airb crashes service information identified in this proposed AD, contact Airb Cruisers Company, Cage Code 70167, 1747 State Route 34, Wall Township, NJ 07727–3935; telephone 732–681–3527; fax 732–681–9163; Internet http://www. zodiacaerospace.com/en/our-activities/ aerozete/zodiac-evacuation-systems. You may view this referenced service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

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–2015–4202; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory 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 FURTHER INFORMATION CONTACT:

SUPPLEMENTARY INFORMATION:
Comments Invited
We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the ADDRESSES section. Include “Docket No. FAA–2015–4202; Directorate Identifier 2014–NM–016–AD” at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this proposed AD based on those comments.
We will post all comments we receive, without change, to http://
to all A318, A319 and A320 aeroplanes, and expanding the batch of affected P/Ns prohibited to be installed on an aeroplane. That [EASA] AD also retained the requirements of * * * [an AD, which was superseded], which required modification of the OWS and its aspirator.

This [EASA] AD is revised to amend paragraphs (1) and (3) to restore the original applicability of DGAC France AD 2001–380 and EASA AD 2010–0210, respectively, and to correct paragraph (2) to give credit for certain production modifications that were equivalent for the in-service actions previously required by DGAC France AD 2001–380.


Related Service Information Under 1 CFR Part 51

Airbus has issued the following service information.

- Airbus Service Bulletin A320–25–1265, Revision 01, dated December 5, 2001. This service information describes procedures for modifying and installing the OWS enclosure on the LH and RH sides of the fuselage on certain Airbus Model A319 and A320 series airplanes.
- Air Cruisers has issued Service Bulletin A320 004–25–84, Revision 4, dated November 9, 2012. This service information describes procedures for modifying LH and RH OWS.

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 of this NPRM.

FAA’s Determination and Requirements of This Proposed AD

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to our bilateral agreement with the State of Design Authority, we have been notified of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all pertinent information and determined an unsafe condition exists and is likely to exist or develop on other products of the same type design.

Costs of Compliance

We estimate that this proposed AD affects 851 airplanes of U.S. registry. The actions required by AD 2012–18–12, Amendment 39–17189 (77 FR 57003, September 17, 2012), and retained in this proposed AD take about 14 work-hours per product, at an average labor rate of $85 per work-hour. Required parts cost $0 per product. Based on these figures, the estimated cost of the actions that are required by AD 2012–18–12 is $1,190 per product.

We also estimate that it would take about 48 work-hours per product to comply with the basic requirements of this proposed AD. The average labor rate is $85 per work-hour. Required parts would cost $0 per product. Based on these figures, we estimate the cost of this proposed AD on U.S. operators to be $3,472,080, or $4,080 per product.

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 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. Is not a “significant rule” under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979);
3. Will not affect intrastate aviation in Alaska; 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.

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 removing Airworthiness Directive (AD) 2012–18–12, Amendment 39–17189 (77 FR 57003, September 17, 2012), and adding the following new AD:


(a) Comments Due Date

We must receive comments by December 7, 2015.

(b) Affected ADs

This AD replaces (AD) 2012–18–12, Amendment 39–17189 (77 FR 57003, September 17, 2012).

(c) Applicability

This AD applies to the Airbus airplanes identified in paragraphs (c)(1), (c)(2), and (c)(3) of this AD, certificated in any category, all manufacturer serial numbers.

(1) Model A318–111,–112,–121, and –122 airplanes.


(d) Subject

Air Transport Association (ATA) of America Code 25, Equipment/furnishings.

(e) Reason

This AD was prompted by a report of a torn out aspirator due to the aspirator interfering with the extrusion lip of the off-wing escape slide (OWS) enclosure during the initial stage of the deployment sequence. This AD was also prompted by reports that additional OWS part numbers have been affected which requires expanding the applicability to all Airbus Model A318, A319, and A320 series airplanes. We are issuing this AD to prevent off-wing exits on the left-hand (LH) and right-hand (RH) sides of the fuselage from becoming inoperative, which, during an emergency, could impair the safe evacuation of occupants, possibly resulting in personal injuries.

(f) Compliance

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

(g) Retained Modification

This paragraph restates the requirements of paragraph (g) of AD 2012–18–12, Amendment 39–17189 (77 FR 57003, September 17, 2012) with no changes. For airplanes equipped with OWS enclosures having part number (P/N) D31865–109, D31865–110, D31865–209, or D31865–210, except as provided by paragraph (i)(1) of this AD. Within 36 months after October 22, 2012, (the effective date of AD 2012–18–12), modify the OWS enclosures and install an OWS enclosure having P/N D31865–309, D31865–311, D31865–310, or D31865–312 on the LH side and RH side of the fuselage, in accordance with the Accomplishment Instructions of Airbus Service Bulletin A320–25–1649, dated February 16, 2010.

(h) New Modification of Affected OWS Enclosures and Aspirators

For airplanes equipped with an OWS enclosure having P/N D31865–101, D31865–102, D31865–103, D31865–104, D31865–105, D31865–106, D31865–107, or D31865–108, except as provided by paragraph (i)(2) of this AD. Within 36 months after the effective date of this AD, do the actions specified in paragraphs (h)(1) and (h)(2) of this AD.

(1) Modify the OWS enclosures and their aspirators in accordance with the Accomplishment Instructions of Airbus Service Bulletin A320–25–1156, Revision 03, dated December 5, 2001.

(2) Install off-wing escape slides having P/N D31865–109, D31865–110, D31865–209, or D31865–210 on the LH side and RH side of the fuselage, in accordance with the Accomplishment Instructions of Airbus Service Bulletin A320–25–1265, Revision 01, dated December 5, 2001; and accomplish the modification required by paragraph (g) of this AD.

(i) Exceptions to the Requirements of Paragraphs (g) and (h) of This AD

(1) Airplanes having Airbus modification 30088 embodied in production using an OWS enclosure having P/N D31865–111 or D31865–112 are not affected by the requirements of paragraph (g) of this AD, unless a replacement OWS enclosure, having a part number listed in paragraphs (k)(9) through (k)(12) of this AD, has been installed on that airplane since first flight.

(2) Airplanes on which Airbus modifications 24850, 25844, and 27275 have been embodied in production, or on which modifications of the LH and RH OWS enclosures and their aspirators have been accomplished using Airbus Service Bulletin A320–25–1156, Revision 01, dated February 2, 1999, or Revision 2, dated October 26, 1999, and Airbus Service Bulletin A320–25–1265, dated June 6, 2001, are compliant with the modification requirement of paragraph (h) of this AD.

(j) Optional Method of Compliance for Paragraph (g) of This AD

Installing both LH and RH OWS that have been modified in accordance with the Accomplishment Instructions of Air Cruisers Service Bulletin A320 004–25–84, Revision 4, dated November 9, 2012, is an acceptable method of compliance with the modification required by paragraph (g) of this AD.

(k) Part Installation Prohibition

As of the effective date of this AD, do not install on any airplane an OWS enclosure having a part number listed in paragraphs (k)(1) through (k)(12) of this AD, except as required by paragraph (h)(2) of this AD for the OWS enclosures identified in paragraph (b) of this AD.

(1) D31865–101

(2) D31865–102

(3) D31865–103

(4) D31865–104

(5) D31865–105

(6) D31865–106

(7) D31865–107

(8) D31865–108

(9) D31865–109

(10) D31865–110

(11) D31865–209

(12) D31865–210

(l) Credit for Previous Actions

(1) This paragraph provides credit for the actions specified in paragraph (h)(1) of this AD, if those actions were performed before the effective date of this AD using the service information identified in paragraph (i)(1)(i) or (i)(1)(ii) of this AD, which is not incorporated by reference.


(2) This paragraph provides credit for the actions specified in paragraph (h)(2) of this AD, if those actions were performed before the effective date of this AD using Airbus Service Bulletin A320–25–1265, dated June 6, 2001, which is not incorporated by reference.

(3) This paragraph provides credit for the actions specified in paragraph (i) of this AD, if those actions were performed before the effective date of this AD using the service information identified in paragraph (i)(3)(i), (i)(3)(ii), (i)(3)(iii), or (i)(3)(iv) of this AD, which is not incorporated by reference.


(m) 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: Sanjay Ralhan, Aerospace Engineer, International Branch, ANM–116, Transport Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, WA 98057–3356; telephone 425–227–1405; fax 425–227–1149. Information may be emailed to: 9-ANM-116-AMOC-REQUESTS@faa.gov.

(2) Contacting the Manufacturer: As of the effective date of this AD, for any requirement in this AD to obtain corrective actions from a manufacturer, the action must be accomplished using a method approved by the Manager, International Branch, ANM–116; Transport Airplane Directorate, FAA; or the European Aviation Safety Agency (EASA); or Airbus’s EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

(n) Related Information


(2) For Airbus service information identified in this AD, contact Airbus, Airworthiness Office—EAS, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France; telephone +33 5 61 93 36 96; fax +33 5 61 93 44 51; email account.airworth-eas@airbus.com; Internet http://www.airbus.com. For Air Cruisers service information identified in this AD, contact Air Cruisers Company, Cage Code 70167, 1747 State Route 34, Wall Township, NJ 07727–3935; telephone 732–681–3527; fax 732–681–9163; Internet http://www.zodiacaerospace.com/en/our-activities/aerosafety/zodiac-evacuation-systems. You may view this service information at the FAA, Transport Airplane Directorate, 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 October 11, 2015.

Jeffrey E. Duven, Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015–26611 Filed 10–22–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 20, 25, 26, 31, and 301

[REG–148998–13]

RIN 1545–BM10

Definition of Terms Relating to Marital Status

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations that reflect the holdings of Obergefell v. Hodges, 576 U.S. __, 135 S. Ct. 2584 (2015), Windsor v. United States, 570 U.S. __, 133 S. Ct. 2675 (2013), and Revenue Ruling 2013–17 (2013–18 IRB 326), and that define terms in the Internal Revenue Code (Code) describing the marital status of taxpayers. The proposed regulations primarily affect married couples, employers, sponsors and administrators of employee benefit plans, and executors. This document invites comments from the public regarding these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by December 7, 2015.

ADDRESSES: Send submissions to: CC:PA:LDPr:PR (REG–148998–13), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LDPr:PR (REG–148998–13), Courier’s Desk, Internal Revenue Service, 111 Constitution Avenue NW., Washington, DC; or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–148998–13).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed amendments to the regulations, Mark Shurtliff at (202) 317–3400; concerning submissions of comments and requests for a hearing, Regina Johnson at (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

This document contains proposed amendments to the Income Tax Regulations (26 CFR part 1), the Estate Tax Regulations (26 CFR part 20), the Gift Tax Regulations (26 CFR part 25), the Generation-Skipping Transfer Tax Regulations (26 CFR part 26), the Employment Tax and Collection of Income Tax at Source Regulations (26 CFR part 31), and the Regulations on Procedure and Administration (26 CFR part 301).

Amendments to Regulations Incorporating Holdings of Windsor, Obergefell, and Revenue Ruling 2013–17

On June 26, 2013, the Supreme Court in United States v. Windsor, 570 U.S. __, 133 S. Ct. 2675 (2013), held that Section 3 of the Defense of Marriage Act, which generally prohibited the federal government from recognizing the marriages of same-sex couples, is unconstitutional because it violates the principles of equal protection and due process. Revenue Ruling 2013–17 provides guidance on the Windsor decision’s effect on the IRS’s interpretation of Code sections that refer to taxpayers’ marital status. Cf. Notice 2014–19 (2014–47 IRB 979), amplified by Notice 2014–37 (2014–24 IRB 1100) (regarding the application of the Windsor decision to qualified retirement plans); Notice 2014–1 (2014–02 IRB 270) (regarding elections and reimbursements for same-sex spouses under cafeteria plans, flexible spending arrangements, and health savings accounts following the Windsor decision); Notice 2013–61 (2013–44 IRB 432) (regarding the application of the Windsor decision and Rev. Rul. 2013–17 to employment taxes and special administrative procedures for employers to make adjustments or claims for refund or credit); and Revenue Procedure 2014–18 (2014–7 IRB 513) (regarding extensions of time for estates to make a portability election). On June 26, 2015, the Supreme Court in Obergefell v. Hodges, 576 U.S. __ (2015), held that state laws are “invalid to the extent they exclude same-sex couples from civil marriage on the same terms and conditions as opposite-sex couples” and “that there is no lawful basis for a State to refuse to recognize a lawful same-sex marriage performed in another State on the ground of its same-sex character.” Obergefell, 576 U.S. at 23, 576 U.S. at 576.

In light of the holdings of Windsor and Obergefell, the Treasury Department and the IRS have determined that, for