Authority: 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

2. The FAA amends § 39.13 by removing Airworthiness Directive (AD) 2017–02–03, Amendment 39–18782 (82 FR 10541, February 14, 2017), and adding the following new AD:


(a) Comments Due Date

The FAA must receive comments on this AD action by September 5, 2017.

(b) Affected ADs

This AD replaces AD 2017–02–03, Amendment 39–18782 (82 FR 10541, February 14, 2017) ("AD 2017–02–03").

(c) Applicability


(d) Subject

Air Transport Association (ATA) of America Code 38, Water/waste.

(e) Unsafe Condition

This AD was prompted by a report of a malfunction of the engine indication and crew alerting system (EICAS) during flight. We are issuing this AD to prevent an uncontrolled water leak from a defective potable water system coupling, which could cause the main equipment center (MEC) line replaceable units (LRUs) to become wet, resulting in an electrical short and potential loss of several functions essential for safe flight.

(f) Compliance

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

(g) Inspection of Couplings and Installation of Spray Shrouds

Except as required by paragraph (h) of this AD: At the applicable times specified in paragraph 1.E., “Compliance,” of Boeing Alert Service Bulletin 767–38A0073, R3, do all applicable actions identified as “RC” (required for compliance) in, and in accordance with, the Accomplishment Instructions of Boeing Alert Service Bulletin 767–38A0073, R3.

Note 1 to paragraph (g) of this AD:

Operators can take optional protective measures to cover or shield their equipment against water spray when performing the Potable Water System Leakage Test, as specified in Boeing Alert Service Bulletin 767–38A0073, R3.

(h) Exceptions to the Service Information

(1) Where Boeing Alert Service Bulletin 767–38A0073, R3, uses the phrase “after the original issue date of this service bulletin,” for purposes of determining compliance with the requirements of this AD, March 16, 2017 (the effective date of AD 2017–02–03) must be used.

(2) Where Boeing Alert Service Bulletin 767–38A0073, R3, uses the phrase “after the Revision 2 date of this service bulletin,” for purposes of determining compliance with the requirements of this AD, March 16, 2017 (the effective date of AD 2017–02–03) must be used.

(3) Where Boeing Alert Service Bulletin 767–38A0073, R3, specifies a compliance time “after the Revision 3 date of this service bulletin,” for purposes of determining compliance with the requirements of this AD, the phrase “after the effective date of this AD” must be used.

(i) Credit for Previous Actions

(1) For airplanes in Groups 4 through 8, 10, 12, and 13, as identified in Boeing Alert Service Bulletin 767–38A0073, R3: This paragraph provides credit for the actions specified in paragraph (g) of this AD, if those actions were performed before the effective date of this AD using Boeing Alert Service Bulletin 767–38A0073, dated November 12, 2013; Boeing Service Bulletin 767–38A0073, Revision 1, dated November 5, 2014; or Boeing Alert Service Bulletin 767–38A0073, Revision 2, dated August 10, 2015.

(2) For airplanes in Groups 1 through 3, and Group 9, Configuration 2, as identified in Boeing Alert Service Bulletin 767–38A0073, R3: This paragraph provides credit for the actions specified in paragraph (g) of this AD, if those actions were performed before the effective date of this AD using Boeing Alert Service Bulletin 767–38A0073, Revision 2, dated August 10, 2015.

(j) Parts Installation Prohibition

As of the effective date of this AD, no person may install any plastic potable water coupling having part number (P/N) CA620 series or P/N CA625 series on any airplane.

(k) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Seattle Aircraft Certification Office (ACO), 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 ACO, send it to the attention of the person identified in paragraph (l)(1) of this AD. Information may be emailed to: 9-ANM-Seattle-ACO-AMOC-Requests@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lack a principal inspector, the manager of the local flight standards district office/ certificate holding district office.

(3) An AMOC that provides an acceptable level of safety may be used for any repair, modification, or alteration required by this AD if it is approved by the Boeing Commercial Airplanes Organization Designation Authorization (ODA) that has been authorized by the Manager, Seattle ACO, to make those findings. To be approved, the repair method, modification deviation, or alteration deviation must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

(4) For service information that contains steps that are labeled as Required for Compliance (RC), the provisions of paragraphs (k)(4)(i) and (k)(4)(ii) of this AD apply.

(i) The steps labeled as RC, including substeps under an RC step and any figures identified in an RC step, must be done to comply with the AD. If a step or substep is labeled “RC Exempt,” then the RC requirement is removed from that step or substep. An AMOC is required for any deviations to RC steps, including substeps and identified figures.

(ii) Steps not labeled 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 RC steps, including substeps and identified figures, can still be done as specified, and the airplane can be put back in an airworthy condition.

(l) Related Information

(1) For more information about this AD, contact Stanley Chen, Aerospace Engineer, Cabin Safety and Environmental Systems Branch, ANM–150S, FAA, Seattle ACO, 1601 Lind Avenue SW., Renton, WA 98057–3356; phone: 425–917–6585; fax: 425–917–6590; email: stanley.chen@faa.gov.

(2) For service information identified in this AD, contact Boeing Commercial Airplanes, Attention: Contractual & Data Services (C&DS), 2600 Westminster Blvd., MC 110–SK37, Seal Beach, CA 90740–5600; telephone 562–797–1717; Internet https://www.myboeingfleet.com. 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.

Issued in Renton, Washington, on July 12, 2017.

Dionne Palermo,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2017–15120 Filed 7–19–17; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

RIN 1545–BN12

Return Due Date and Extended Due Date Changes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the Federal Register...

33467
Register, the IRS is issuing temporary regulations that update the due dates and extensions of time to file certain tax returns and information returns. The text of those regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by October 18, 2017.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG—128483–15), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG—128483–15), Courier’s Desk, Internal Revenue Service, 111 Constitution Avenue NW., Washington, DC, or sent via the Federal eRulemaking Portal at www.regulations.gov (IRS REG—128483–15).

FOR FURTHER INFORMATION CONTACT: Concerning these proposed regulations, Jonathan R. Black, (202) 317–6845; concerning submissions of comments and/or requests for a hearing, Regina Johnson (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the Federal Register amend 26 CFR parts 1 and 31. The temporary regulations update the due dates for the income tax returns of corporations and partnerships to reflect section 2006(a) of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (the Surface Transportation Act), Public Law 114–41, 129 Stat. 443 (2015), which amended section 6072 of the Internal Revenue Code. Additionally, the temporary regulations change the duration of automatic extensions of time to file certain tax returns and information returns. The temporary regulations also update the information return due dates to reflect section 201 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), Public Law 114–113, Div. Q, 129 Stat. 2242 (2015). The text of those temporary regulations also serves as the text of these proposed regulations, except that the proposed regulations are proposed to be applicable for returns filed on or after the date a Treasury Decision incorporating them as final regulations is published in the Federal Register. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analysis

Certain IRS regulations, including these, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. These regulations do not impose a collection of information on small entities, therefore the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. These regulations only update the due dates and extensions of time to file certain collections of information and include some existing regulatory language concerning collections of information that affect small entities for the convenience of the reader. Pursuant to section 7805(f) of the Internal Revenue Code, these proposed regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact on small businesses.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in the preamble under the ADDRESSES heading. Treasury and the IRS request comments on all aspects of the proposed regulations. All comments submitted will be made available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the Federal Register.

Drafting Information

The principal author of these regulations is Jonathan R. Black of the Office of the Associate Chief Counsel (Procedure and Administration).

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 31 are proposed to be amended as follows:

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. Revise paragraph (b)(2)(v)(C) and add paragraph (g) to § 1.1446–3 to read as follows:

§ 1.1446–3 Time and manner of calculating and paying over the 1446 tax.

* * * * *

(b) * * *

(2) * * *

(v) * * *

(C) [The text of proposed § 1.1446–3(b)(2)(v)(C) is the same as the text of § 1.1446–3(b)(2)(v)(C) published elsewhere in this issue of the Federal Register].

* * * * *

(g) Applicability date. The requirements of paragraph (b)(2)(v)(C) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.

Par. 3. Revise paragraph (a)(1) and add paragraph (c) to § 1.6012–6 to read as follows:

§ 1.6012–6 Returns by political organizations.

(a) * * * (1) [The text of proposed § 1.6012–6(a)(1) is the same as the text of § 1.6012–6T(a)(1) published elsewhere in this issue of the Federal Register].

* * * * *

(c) Applicability date. The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.

Par. 4. Revise paragraphs (e)(2) and (f) of § 1.6031(a)–1 to read as follows:

§ 1.6031(a)–1 Return of partnership income.

* * * * *

(e) * * *

(2) [The text of proposed § 1.6031(a)–1(e)(2) is the same as the text of § 1.6031(a)–1T(e)(2) published elsewhere in this issue of the Federal Register].

* * * * *

(f) Applicability date. The requirements of paragraph (e)(2) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.
§ 1.6032–1 Returns of banks with respect to common trust funds.

(a) [The text of proposed § 1.6032–1(a) is the same as the text of § 1.6032–1T(a) published elsewhere in this issue of the Federal Register].

(b) The requirements of paragraph (a) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.

§ 1.6033–2 Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).

(e) [The text of proposed § 1.6033–2(e) is the same as the text of § 1.6033–2T(e) published elsewhere in this issue of the Federal Register].

(k) Applicability date. The requirements of paragraph (e) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.

§ 1.6041–2 Return of information as to payments to employees.

(a) * * *

(3) * * *

(ii) [The text of proposed § 1.6041–2(a)(3)(ii) is the same as the text of § 1.6041–2T(a)(3)(ii) published elsewhere in this issue of the Federal Register].

(d) Applicability date. The requirements of paragraph (a)(3)(ii) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.

§ 1.6041–6 Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing.

(a) and (b) [The text of proposed § 1.6041–6(a) and (b) is the same as the text of § 1.6041–6T(a) and (b) published elsewhere in this issue of the Federal Register].

(c) Applicability date. The requirements of paragraphs (a) and (b) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.

§ 1.6072–2 Time for filing returns of corporations.

(a) [The text of proposed § 1.6072–2(a) is the same as the text of § 1.6072–2T(a) published elsewhere in this issue of the Federal Register].

§ 1.6081–1 Extension of time for filing returns.

(a) [The text of proposed § 1.6081–1(a) is the same as the text of § 1.6081–1T(a) published elsewhere in this issue of the Federal Register].

§ 1.6081–2 Automatic extension of time to file certain returns filed by partnerships.

(a) * * *

(1) [The text of proposed § 1.6081–2(a)(1) is the same as the text of § 1.6081–2T(a)(1) published elsewhere in this issue of the Federal Register].

(h) Applicability date. The requirements of paragraph (a)(1) of this section are applicable for returns filed on or after the date a Treasury Decision incorporating these amendments as final regulations is published in the Federal Register.

§ 1.6081–3 Automatic extension of time for filing corporation income tax returns.

(a) [The text of the introductory text of proposed § 1.6081–3(a) is the same as the text of the introductory text of § 1.6081–3T(a) published elsewhere in this issue of the Federal Register].

§ 1.6081–5 Extensions of time in the case of certain partnerships, corporations and U.S. citizens and residents.

(a) * * *

(1) [The text of proposed § 1.6081–5(a)(1) is the same as the text of § 1.6081–5T(a)(1) published elsewhere in this issue of the Federal Register].

§ 1.6081–6 Automatic extension of time to file estate or trust income tax returns.

(a) * * *

(1) [The text of proposed § 1.6081–6(a)(1) is the same as the text of § 1.6081–6T(a)(1) published elsewhere in this issue of the Federal Register].

§ 1.6081–9 Automatic extension of time to file exempt or political organization returns.

(a) [The text of proposed § 1.6081–9(a) is the same as the text of § 1.6081–9T(a)
DEPARTMENT OF DEFENSE

Department of the Army, Corps of Engineers

32 CFR Part 644

33 CFR Chapter II

36 CFR Parts 312, 327, 328, 330, and 331

[COE–2017–0004]

United States Army, Corps of Engineers; Subgroup to the DoD Regulatory Reform Task Force, Review of Existing Rules

AGENCY: U.S. Army Corps of Engineers, DoD.

ACTION: Request for comment.

SUMMARY: In accordance with Executive Order 13777, “Enforcing the Regulatory Reform Agenda,” the United States Army, Corps of Engineers Subgroup to the DoD Regulatory Reform Task Force is seeking input on its existing regulations that may be appropriate for repeal, replacement, or modification. See the SUPPLEMENTARY INFORMATION section below for additional guidance.

DATES: Interested parties should submit written comments to the address shown below on or before September 18, 2017, to be considered.

ADDRESSES: You may send comments, identified by docket number COE–2017–0004, by any of the following methods:

- Email: CorpsRegulatoryReview@usace.army.mil and include docket number COE–2017–0004 in the subject line of the message.
- Hand Delivery/Courier: Due to security requirements, we cannot receive comments by hand delivery or courier.

Instructions: Direct your comments to docket number COE–2017–0004. All comments received will be included in the public docket without change and may be made available on-line at http://www.regulations.gov, including any personal information provided, unless the commenter indicates that the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI, or otherwise protected, through regulations.gov or email. The regulations.gov Web site is an anonymous access system, which means we will not know your identity or contact information unless you provide it in the body of your comment. If you send an email directly to the Corps without going through regulations.gov, your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, we recommend that you include your name and other contact information in the body of your comment and also include your contact information with any disk or CD–ROM you submit. If we cannot read your comment because of technical difficulties and cannot contact you for clarification, we may not be able to consider your comment. Electronic comments should avoid the use of any special characters, any form of encryption, and be free of any defects or viruses.

Docket: For access to the docket to read background documents or comments received, go to www.regulations.gov. All documents in the docket are listed. Although listed in the index, some information is not publicly available, such as CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form.

FOR FURTHER INFORMATION CONTACT: Ms. Mary Coulombe, 202–761–1228, mary.j.coulombe@usace.army.mil.

SUPPLEMENTARY INFORMATION: On February 24, 2017, the President signed Executive Order (E.O.) 13777, “Enforcing the Regulatory Reform Agenda,” which established a Federal policy “to alleviate unnecessary regulatory burdens” on the American People.

Section 3(a) of the E.O. directs Federal agencies to establish a Regulatory Reform Task Force (Task Force). One of the duties of the Task Force is to evaluate existing regulations and “make recommendations to the agency head regarding their repeal, replacement, or modification.” The E.O. further asks that each Task Force “attempt to identify regulations that: (i) Eliminate jobs, or inhibit job creation; (ii) are outdated, unnecessary, or ineffective; (iii) impose costs that exceed benefits; (iv) create a serious inconsistency or otherwise interfere...