for importation and experimental use;[4] and the procedures for suspension or revocation of USDA licenses and authorizations.[5] These regulations also include requirements related to facility design and operation,[6] equipment sanitation,[7] production controls,[8] testing and serial release procedures,[9] packaging and labeling specifications,[10] and recordkeeping and reporting practices.[11] Additional provisions address the management and use of animals at licensed establishments,[12] inspection authorities,[13] and the detention or disposition of non-compliant products.[14] Over time CVB has amended these regulations to incorporate updated laboratory methods and production technologies, resulting in a patchwork of incremental updates across multiple technical domains. The intent of this Request for Information (RFI) is to gather information that would assist USDA in modernizing 9 CFR parts 101–118, 123–124. Modifications will be considered to encourage innovation, protect animal health, and improve regulatory clarity, while ensuring fidelity to the text of the VSTA. Based on this background information, we solicit public comments regarding the following questions:

1. What modifications or streamlining of the regulations in 9 CFR parts 101–118, 123–124 would best respond to modern research and development (R&D), manufacturing, and distribution practices to improve animal health outcomes?

2. Please describe your experiences with regulation under 9 CFR parts 101–118, 123–124, including any areas that could be improved. In your view, do any provisions hinder market efficiency or innovation, and what costs do you incur when complying with or navigating the regulatory requirements? Additionally, which aspects of 9 CFR parts 101–118, 123–124 function effectively as written?

3. How could CVB improve the clarity, organization, or interpretation of the regulations in 9 CFR parts 101–118, 123–124 to reduce ambiguity, enhance predictability, and support consistent compliance across the industry?

4. How could 9 CFR parts 101–118, 123–124 better align with the statutory authorities granted in the VSTA, particularly with respect to animal testing and handling requirements, facility requirements, and packaging and labeling requirements, among others?

5. Which regulatory processes within 9 CFR parts 101–118, 123–124, such as licensing, production updates, facility approvals, inspections, or reporting, could be streamlined to reduce administrative burden while preserving product quality, availability, and effectiveness?

6. How could CVB better align 9 CFR parts 101–118, 123–124 with international standards or regulatory frameworks to support and/or preserve global market access, reduce duplicative requirements, or improve regulatory harmonization? How could changes to 9 CFR parts 101–118, 123–124 impact domestic manufacturers and producers' ability to export to other markets?

7. How might CVB incorporate greater regulatory flexibility into 9 CFR parts 101–118, 123–124 to accommodate emerging technologies, novel product categories, or evolving production systems without compromising safety or effectiveness?

8. Are there any other specific issues or topics CVB should consider in modifying and modernizing the regulatory framework outlined in 9 CFR parts 101–118, 123–124?

We request that commentors:

1. Provide supporting data, case examples, or references that substantiate your recommendations.

2. If applicable, indicate whether your comments reflect the perspective of a manufacturer, distributor, veterinarian, academic/research institution, trade association, state regulatory officials, the public, or other stakeholder group.

When providing information to USDA, commenters must indicate what information provided is confidential business information. USDA will review this information to ensure that the provided information is not information that the submitter would ordinarily disclose to the public. USDA intends to protect confidential business information in accordance with legal and regulatory obligations and practices.

Authority: 21 U.S.C. 151–159; 7 CFR 2.22, 2.80, and 371.3.

Andrew Perry,

Office of the General Counsel.

[FR Doc. 2026–18531 Filed 9–10–26; 8:45 am]

BILLING CODE 3410–14–P

[4] *See* 9 CFR 103–104.

[5] *See* 9 CFR 105.

[6] *See* 9 CFR 108.

[7] *See* 9 CFR 109.

[8] *See* 9 CFR 114.

[9] *See* 9 CFR 113.

[10] *See* 9 CFR 112.

[11] *See* 9 CFR 116.

[12] *See* 9 CFR 117.

[13] *See* 9 CFR 115.

[14] *See* 9 CFR 118.

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2026–8806; Project Identifier MCAI–2025–01580–T]

RIN 2120–AA64

Airworthiness Directives; Airbus SAS 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 all Airbus SAS Model A300 B4–600, B4–600R, and F4–600R series airplanes; and Model A300 C4–605R Variant F airplanes (collectively called Model A300–600 series airplanes). This proposed AD was prompted by a determination that new or more restrictive airworthiness limitations are necessary. This proposed AD would require revising the existing maintenance or inspection program, as applicable, to incorporate new or more restrictive airworthiness limitations. 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 October 26, 2026.

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*. 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* under Docket No. FAA–2026–8806; 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 European Union Aviation Safety Agency (EASA) material identified in this proposed AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; telephone +49 221 8999 000; email *ADs@easa.europa.eu*. You may find this material on the EASA website at *ad.easa.europa.eu*. It is also available at *regulations.gov* under Docket No. FAA–2026–8806.

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

FOR FURTHER INFORMATION CONTACT: Nicholas Benson, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3647; email: *nicholas.h.benson@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 using a method listed under the **ADDRESSES** section. Include ''Docket No. FAA–2026–8806; Project Identifier MCAI–2025–01580–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*, 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 Nicholas Benson, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3647; email: *nicholas.h.benson@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

EASA, which is the Technical Agent for the Member States of the European Union, has issued EASA AD 2025–0214, dated September 30, 2025 (EASA AD 2025–0214) (also referred to as the MCAI), to correct an unsafe condition for all Airbus SAS Model A300 B4–601, A300 B4–603, A300 B4–620, A300 B4–622, A300 B4–605R, A300 B4–622R, A300 C4–620, A300 C4–605R Variant F, A300 F4–605R and A300 F4–622R airplanes. Model A300 C4–620 airplanes are not certificated by the FAA and are not included on the U.S. type certificate data sheet; this proposed AD therefore does not include those airplanes in the applicability. The MCAI states that new or more restrictive airworthiness limitations have been developed, as specified in Airbus A300–600 ALS Part 2, Damage Tolerant Airworthiness Limitation Items (DT—ALI), Variation 4.2, dated July 7, 2025.

EASA AD 2025–0214 specifies that it requires a task (limitation) already in Airbus A300–600 Airworthiness Limitations Section (ALS) Part 2 Revision 4 that is required by EASA AD 2024–0009 (which corresponds to FAA AD 2024–16–02, Amendment 39–22808 (89 FR 75464, September 16, 2024) (AD 2024–16–02)), and that incorporation of EASA AD 2025–0214 invalidates (terminates) prior instructions for that task. This proposed AD therefore would terminate the limitations required by paragraph (dd) of AD 2024–16–02 for the tasks identified in the material referenced in EASA AD 2025–0214 only.

The FAA is proposing this AD to address fatigue cracking in principal structural elements. The unsafe condition, if not addressed, could result in reduced structural integrity of the airplane.

Material Incorporated by Reference Under 1 CFR Part 51

EASA AD 2025–0214 specifies new or more restrictive airworthiness limitations for airplane structures. 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 the **ADDRESSES** section.

FAA's Determination

These products have been approved by the civil aviation authority of another country and are approved for operation in the United States. Pursuant to the FAA's bilateral agreement with this State of Design Authority, that authority has notified the FAA of the unsafe condition described in the MCAI 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 design.

Proposed AD Requirements in This NPRM

This proposed AD would require revising the existing maintenance or inspection program, as applicable, to incorporate new or more restrictive airworthiness limitations, which are specified in EASA AD 2025–0214 described previously, as incorporated by reference. Any differences with EASA AD 2025–0214 are identified as exceptions in the regulatory text of this proposed AD.

This proposed AD would require revisions to certain operator maintenance documents to include new actions (*e.g.,* inspections). Compliance with these actions is required by 14 CFR 91.403(c). For airplanes that have been previously modified, altered, or repaired in the areas addressed by this proposed AD, the operator may not be able to accomplish the actions described in the revisions. In this situation, to comply with 14 CFR 91.403(c), the operator must request approval for an alternative method of compliance (AMOC) according to paragraph (k)(1) of this proposed AD.

Explanation of Required Compliance Information

In the FAA's ongoing efforts to improve the efficiency of the AD process, the FAA developed a process to use some civil aviation authority (CAA) ADs as the primary source of information for compliance with requirements for corresponding FAA ADs. The FAA has been coordinating this process with manufacturers and CAAs. As a result, the FAA proposes to incorporate EASA AD 2025–0214 by reference in the FAA final rule. This proposed AD would, therefore, require compliance with EASA AD 2025–0214 in its entirety through that incorporation, except for any differences identified as exceptions in the regulatory text of this proposed AD. Using common terms that are the same as the heading of a particular section in EASA AD 2025–0214 does not mean that operators need comply only with that section. For example, where the AD requirement refers to ''all required actions and compliance times,'' compliance with this AD requirement is not limited to the section titled ''Required Action(s) and Compliance Time(s)'' in EASA AD 2025–0214. Material required by EASA AD 2025–0214 for compliance will be available at *regulations.gov* under Docket No. FAA–2026–8806 after the FAA final rule is published.

Airworthiness Limitation ADs Using the New Process

The FAA's process of incorporating by reference MCAI ADs as the primary source of information for compliance with corresponding FAA ADs has been limited to certain MCAI ADs (primarily those with service bulletins as the primary source of information for accomplishing the actions required by the FAA AD). However, the FAA is now expanding the process to include MCAI ADs that require a change to airworthiness limitation documents, such as airworthiness limitation sections.

For these ADs that incorporate by reference an MCAI AD that changes airworthiness limitations, the FAA requirements are unchanged. Operators must revise the existing maintenance or inspection program, as applicable, to incorporate the information specified in the new airworthiness limitation document. The airworthiness limitations must be followed according to 14 CFR 91.403(c) and 91.409(e).

The previous format of the airworthiness limitation ADs included a paragraph that specified that no alternative actions (*e.g.,* inspections) or intervals may be used unless the actions and intervals are approved as an AMOC in accordance with the procedures specified in the AMOC paragraph under ''Additional AD Provisions.'' This new format includes a ''Provisions for Alternative Actions and Intervals'' paragraph that does not specifically refer to AMOCs, but operators may still request an AMOC to use an alternative action or interval.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect 120 airplanes of U.S. registry. The FAA estimates the following costs to comply with this proposed AD:

The FAA has determined that revising the existing maintenance or inspection program takes an average of 90 work-hours per operator, although the agency recognizes that this number may vary from operator to operator. Since operators incorporate maintenance or inspection program changes for their affected fleet(s), the FAA has determined that a per-operator estimate is more accurate than a per-airplane estimate. Therefore, the agency estimates the average total cost per operator to be $7,650 (90 work-hours × $85 per work-hour).

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 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:

Airbus SAS: Docket No. FAA–2026–8806; Project Identifier MCAI–2025–01580–T.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by October 26, 2026.

(b) Affected ADs

This AD affects AD 2024–16–02, Amendment 39–22808 (89 FR 75464, September 16, 2024) (AD 2024–16–02).

(c) Applicability

This AD applies to all Airbus SAS airplanes identified in paragraphs (c)(1) through (4) of this AD, certificated in any category.

(1) Model A300 B4–601, B4–603, B4–620, and B4–622 airplanes.

(2) Model A300 B4–605R and B4–622R airplanes.

(3) Model A300 C4–605R Variant F airplanes.

(4) Model A300 F4–605R and F4–622R airplanes.

(d) Subject

Air Transport Association (ATA) of America Code 05, Time Limits/Maintenance Checks.

(e) Unsafe Condition

This AD was prompted by a determination that new or more restrictive airworthiness limitations are necessary. The FAA is issuing this AD to address fatigue cracking in principal structural elements. The unsafe condition, if not addressed, could result in reduced structural integrity of the airplane.

(f) Compliance

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

(g) Requirements

Except as specified in paragraph (h) of this AD: Comply with all required actions and compliance times specified in, and in accordance with, European Union Aviation Safety Agency (EASA) AD 2025–0214, dated September 30, 2025 (EASA AD 2025–0214).

(h) Exceptions to EASA AD 2025–0214

(1) This AD does not adopt the requirements specified in paragraphs (1) and (2) of EASA AD 2025–0214.

(2) Paragraph (3) of EASA AD 2025–0214 specifies revising the approved aircraft maintenance program (AMP) within 12 months after its effective date, but this AD requires revising the existing maintenance or inspection program, as applicable, within 90 days after the effective date of this AD.

(3) The initial compliance time for doing the tasks specified in paragraph (3) of EASA AD 2025–0214 is at the applicable associated thresholds as incorporated by the requirements of paragraph (3) of EASA AD 2025–0214, or within 90 days after the effective date of this AD, whichever occurs later.

(4) This AD does not adopt the provisions specified in paragraph (4) of EASA AD 2025–0214.

(5) This AD does not adopt the ''Remarks'' section of EASA AD 2025–0214.

(i) Provisions for Alternative Actions and Intervals

After the existing maintenance or inspection program has been revised as required by paragraph (g) of this AD, no alternative actions (*e.g.,* inspections) and intervals are allowed unless they are approved as specified in the provisions of the ''Ref. Publications'' section of EASA AD 2025–0214.

(j) Terminating Action for Certain Tasks Required by AD 2024–16–02

Accomplishing the actions required by this AD terminates the corresponding requirements of AD 2024–16–02 for the tasks identified in the material referenced in EASA AD 2025–0214 only.

(k) Additional AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, AIR–520, Continued Operational Safety 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 Continued Operational Safety Branch, send it to the attention of the person identified in paragraph (l) of this AD and email to: *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, AIR–520, Continued Operational Safety 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.

(l) Additional Information

For more information about this AD, contact Nicholas Benson, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3647; email: *nicholas.h.benson@faa.gov.*

(m) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference of the material listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this material as applicable to do the actions required by this AD, unless this AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2025–0214, dated September 30, 2025.

(ii) [Reserved]

(3) For EASA material identified in this AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; telephone +49 221 8999 000; email *ADs@easa.europa.eu.* You may find this material on the EASA website at *ad.easa.europa.eu.*

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

(5) You may view this material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit *www.archives.gov/federal-register/cfr/ibr-locations* or email *fr.inspection@nara.gov.*

Issued on September 9, 2026.

Lona C. Saccomando,

Acting Deputy Director, Integrated Certificate Management Division, Aircraft Certification Service.

[FR Doc. 2026–18575 Filed 9–10–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–117273–25]

RIN 1545–BR90

Allocation and Apportionment of Deductions to Foreign Source Section 951A Category Income and Deduction Eligible Income

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations related to the allocation and apportionment of deductions to foreign source section 951A category income for foreign tax credit limitation purposes and for purposes of calculating deduction eligible income. The proposed regulations would affect taxpayers that operate in foreign countries through foreign corporations and domestic corporations that claim the deduction for foreign-derived deduction eligible income.

DATES: Written or electronic comments and requests for a public hearing must be received by November 10, 2026.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at *www.regulations.gov* (indicate IRS and REG–117273–25) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the ''Comments and Requests for a Public Hearing'' section. 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 to the IRS's public docket. Send paper submissions to: CC:PA:01:PR (REG–117273–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations generally, John Lee or Alex Kaplan at (202) 317–6936; and concerning submissions of comments and requests for a public hearing, Publications and Regulations at (202) 317–6901 (not toll-free numbers) or by sending an email to *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION:

Authority

This document contains proposed additions and amendments to 26 CFR part 1 (proposed regulations) regarding section 904(b)(5) and section 250(b)(3) of the Internal Revenue Code (Code). The proposed regulations are issued pursuant to the express delegations of authority under sections 250(c) and 7805(a).

Background

I. Section 250(b)(3)

For taxable years beginning after December 31, 2025, section 250(a)(1)(A) provides a deduction to a domestic corporation equal to a percentage of the corporation's foreign-derived deduction eligible income (FDDEI). FDDEI is the deduction eligible income (DEI) of any domestic corporation that is derived in connection with (i) property that is sold by the taxpayer to any person who is not a United States person and that the taxpayer establishes to the satisfaction of the Secretary is for a foreign use, or (ii) services provided by the taxpayer which the taxpayer establishes to the satisfaction of the Secretary are provided to any person, or with respect