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:
■ a. Removing Airworthiness Directive 2025–13–06, Amendment 39–23072 (90 FR 28879, July 2, 2025); and
■ b. Adding the following new airworthiness directive:

Airbus Helicopters Deutschland GmbH (AHD): Docket No. FAA–2026–11790; Project Identifier MCAI–2025–01757–R.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by November 13, 2026.

(b) Affected ADs

This AD replaces AD 2025–13–06, Amendment 39–23072 (90 FR 28879, July 2, 2025).

(c) Applicability

This AD applies to Airbus Helicopters Deutschland GmbH (AHD) Model EC135P1, EC135P2, EC135P2+, EC135P3, EC135T1, EC135T2, EC135T2+, EC135T3, and EC635T2+ helicopters, certificated in any category, serial numbers up to and including 1999.

Note 1 to paragraph (c): Helicopters with an EC135P3H designation are Model EC135P3 helicopters, and helicopters with an EC135T3H designation are Model EC135T3 helicopters.

(d) Subject

Joint Aircraft System Component (JASC) Code 6720, Tail rotor control system.

(e) Unsafe Condition

This AD was prompted by a report of a loss of tail rotor controls due to a broken control rod of the yaw actuator and the determination that repetitive inspection of the ball pivot is necessary. The FAA is issuing this AD to detect and address damage to the ball bearing control system. The unsafe condition, if not addressed, could result in loss of tail rotor controls and loss of control of the helicopter.

(f) Compliance

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

(g) Required Actions

Except as specified in paragraphs (h) and (i) of this AD: Comply with all required actions and compliance times specified in, and in accordance with European Union Aviation Safety Agency AD 2025–0260, dated November 25, 2025 (EASA AD 2025–0260).

(h) Exceptions to EASA AD 2025–0260

(1) Where EASA AD 2025–0260 requires compliance in terms of flight hours, this AD requires using hours time-in-service.

(2) Where EASA AD 2025–0260 refers to its effective date, this AD requires using the effective date of this AD.

(3) Where EASA AD 2025–0260 refers to May 15, 2025 (the effective date of EASA AD 2025–0108), this AD requires using July 18, 2025 (the effective date of AD 2025–13–06).

(4) Where the material referenced in EASA AD 2025–0260 specifies ''check'', this AD requires replacing that text with ''inspection''.

(5) Where the material referenced in EASA AD 2025–0260 specifies to examine the close-tolerance bolt, the input lever, the rod end, the adapter, and the connector cover for wear and damage, for the purposes of this AD damage is defined as specified in paragraphs (h)(5)(i) through (iv) of this AD, as applicable.

(i) Damage for the close-tolerance bolt is defined as deformed or stripped, rounded head; bent, stripped, or missing threads; bent shank; grooves in the shank, corrosion or rust; and gouges.

(ii) Damage for the input lever is defined as deformation or elongated attachment hole; bent flange; gouges; corrosion; and cracks.

(iii) Damage for the rod end is defined as corrosion, gouges, bending, and seizing.

(iv) Damage for the adapter or connector cover is defined as deformation, elongated attachment holes, gouges, cracks, corrosion, and missing surface coating on the adapter or connector.

(6) Where the material referenced in EASA AD 2025–0260 specifies if the ball pivot shows rough stiffness, hard stops, corrosion, or damage, for the purposes of this AD damage is defined as deformation (bent flanges), gouges, areas of bare metal, or missing finish.

(7) This AD does not adopt the ''Remarks'' section of EASA AD 2025–0260.

(i) No Returning Parts Requirement

Although the material referenced in EASA AD 2025–0260 specifies to return parts to the manufacturer, this AD does not require that action.

(j) Special Flight Permits

Special flight permits, as described in 14 CFR 21.197 and 21.199, are not allowed.

(k) Alternative Methods of Compliance (AMOCs)

(1) The Manager, International Validation 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 local Flight Standards District Office, as appropriate. If sending information directly to the manager of the International Validation Branch, send it to the attention of the person identified in paragraph (l) of this AD and email to: *AMOC@faa.gov.*

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

(l) Additional Information

For more information about this AD, contact Mahmood Shah, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (817) 222–5538; email: *mahmood.g.shah@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 the AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2025–0260, dated November 25, 2025.

(ii) [Reserved]

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

(4) You may view this material at FAA, Airworthiness Products Section, Operational Safety Branch, 10101 Hillwood Parkway, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222–5110.

(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 24, 2026.

Steven W. Thompson,

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

[FR Doc. 2026–19890 Filed 9–28–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2026–11788; Project Identifier MCAI–2026–00330–R]

RIN 2120–AA64

Airworthiness Directives; Leonardo S.p.a. Helicopters

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 Leonardo S.p.a. Model AW189 helicopters. This proposed AD was prompted by reports that the safety pin

of the emergency flotation system and life raft was installed on the cylinder valve of the life raft bottle assembly. This proposed AD would require inspecting the left-hand (LH) side and right-hand (RH) side of the life raft bottle assembly and, depending on the inspection results, removing the safety pin from the cylinder valve. This proposed AD would also prohibit extended overwater flights until the corrective actions are accomplished. The FAA is proposing this AD to address the unsafe condition on these products.

DATES: The FAA must receive comments on this NPRM by November 13, 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–2026–11788; 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; phone +49 221 8999 000; email: *ADs@easa.europa.eu;* website: *easa.europa.eu.*
- You may view this material at the FAA, Airworthiness Products Section, Operational Safety Branch, 10101 Hillwood Parkway, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222–5110.

FOR FURTHER INFORMATION CONTACT: Anthony Kenward, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (817) 222–5152; email: *anthony.b.kenward@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 **ADDRESSES**. Include ‘‘Docket No. FAA–2026–11788; Project Identifier MCAI–2026–00330–R’’ 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 Anthony Kenward, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590. 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 2026–0066, dated March 27, 2026 (EASA AD 2026–0066) (also referred to as the MCAI), to correct an unsafe condition on certain Leonardo S.p.a. Model AW189 helicopters. The MCAI states that the safety pin of the emergency flotation system and life raft installed on the cylinder valve of the life raft bottle assembly to ensure safety during sea (ship) transportation was not removed prior to the affected aircraft being put into service. The MCAI further states the safety pin must be removed before flight operations, otherwise the life raft inflation system remains inoperative. The unsafe condition, if not addressed, could prevent a life raft from inflating during an emergency landing on water, which could result in injury to helicopter occupants.

You may examine the MCAI in the AD docket at *regulations.gov* under Docket No. FAA–2026–11788.

Material Incorporated by Reference Under 1 CFR Part 51

The FAA reviewed EASA AD 2026–0066, which specifies procedures for a one-time visual inspection of the life raft bottle assembly and, depending on the inspection results, removing the safety pin of the emergency flotation system and life raft from the cylinder valve. Additionally, EASA AD 2026–0066 prohibits extended overwater flights until the inspection is completed and corrective actions accomplished. EASA AD 2026–0066 also specifies that a one-time overwater ferry flight is allowed in order to accomplish the inspection and corrective actions.

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 (CAA) 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 on other products of the same type design.

Proposed AD Requirements in This NPRM

This proposed AD would require accomplishing the actions specified in EASA AD 2026–0066, except for any differences identified as exceptions in the regulatory text 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 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 2026–0066 by reference in the FAA final rule. This proposed AD would, therefore, require compliance with EASA AD 2026–0066 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 2026–0066 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 2026–0066. Material required by EASA AD 2026–0066 for compliance will be available at *regulations.gov* under Docket No. FAA–2026–11788 after the FAA final rule is published.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect one helicopter of U.S. registry.

The FAA estimates the following costs to comply with this proposed AD:

ESTIMATED COSTS

Action	Labor cost	Parts cost	Cost per product	Cost on U.S. operators
Inspect life raft bottle assembly and, if necessary, remove safety pin.	2 work-hours × $85 per hour = $170.	$0	$170	$170

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:

Leonardo S.p.a.: Docket No. FAA–2026–11788; Project Identifier MCAI–2026–00330–R.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by November 13, 2026.

(b) Affected ADs

None.

(c) Applicability

This AD applies to Leonardo S.p.a. Model AW189 helicopters, certificated in any category, as identified in European Union Aviation Safety Agency AD 2026–0066, dated March 27, 2026 (EASA AD 2026–0066).

(d) Subject

Joint Aircraft System Component (JASC) Code 2560, Emergency equipment; 2564, life raft.

(e) Unsafe Condition

This AD was prompted by reports that the safety pin of the emergency flotation system and life raft installed on the cylinder valve of the life raft bottle assembly to ensure safety during sea (ship) transportation was not removed prior to the affected aircraft being put into service. The FAA is issuing this AD to detect and address installed safety pins. The unsafe condition, if not addressed, could prevent a life raft from inflating during an emergency landing on water, which could result in injury to helicopter occupants.

(f) Compliance

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

(g) Required Actions

Except as specified in paragraphs (h) and (i) of this AD: Comply with all required actions and compliance times specified in, and in accordance with EASA AD 2026–0066.

(h) Exceptions to EASA AD 2026–0066

(1) Where EASA AD 2026–0066 requires compliance in terms of flight hours, this AD requires using hours time-in-service.

(2) Where EASA AD 2026–0066 refers to its effective date, this AD requires using the effective date of this AD.

(3) Where EASA AD 2026–0066 specifies ''extended overwater flights'', for this AD replace that text with ''extended over-water operations''.

(4) This AD does not adopt the ''Remarks'' section of EASA AD 2026–0066.

(i) No Reporting Requirement

Although the material referenced in EASA AD 2026–0066 specifies to submit certain information, this AD does not require that action.

(j) Alternative Methods of Compliance (AMOCs)

(1) The Manager, International Validation 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 local Flight Standards District Office, as appropriate. If sending information directly to the manager of the International Validation Branch, send it to the attention of the person

identified in paragraph (k) of this AD and email to: *AMOC@faa.gov.*

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

(k) Additional Information

For more information about this AD, contact Anthony Kenward, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (817) 222–5152; email: *anthony.b.kenward@faa.gov.*

(l) 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 the AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2026–0066, dated March 27, 2026.

(ii) [Reserved]

(3) For EASA material identified in this AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 8999 000; email: *ADs@easa.europa.eu;* website: *easa.europa.eu.* You may find this EASA 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, 10101 Hillwood Parkway, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222–5110.

(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 24, 2026.

Steven W. Thompson,

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

[FR Doc. 2026–19892 Filed 9–28–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–117095–25]

RIN 1545–BR83

Election To Pay in Installments Tax on Gain From Certain Farmland Property

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations regarding the statutory election to pay in four equal annual installments the tax on the gain from the sale or exchange of qualified farmland property to a qualified farmer. The proposed regulations would affect taxpayers who sell or exchange qualified farmland to a qualified farmer and elect to pay the tax on the gain from that sale or exchange in equal annual installments over four years.

DATES: Written or electronic comments and requests for a public hearing must be received by November 30, 2026.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at *https://www.regulations.gov* (indicate IRS and REG–117095–25) 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 submitted to the IRS's public docket. Send paper submissions to: CC:PA:01:PR (REG–117095–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Nathan Cox of the Office of Associate Chief Counsel (Income Tax & Accounting) at (202) 317–7006 (not a toll-free number); concerning submissions of comments and requests for a public hearing, the Publications and Regulations Section at (202) 317–6901 (not a toll-free number) or by email at *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION:

Authority

This notice of proposed rulemaking contains proposed amendments that would add new regulations to the Income Tax Regulations (26 CFR part 1) under section 1062 of the Internal Revenue Code (Code), which was enacted by section 70437 of Public Law 119–21, 139 Stat. 72, 248–250 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBBA). Section 1062(a) provides an election to pay in equal installments over a four-year period the tax on the gain from the sale or exchange of qualified farmland property to a qualified farmer (qualified sale or exchange).

The proposed regulations are issued under the authority of section 7805(a) of the Code, which authorizes the Secretary of the Treasury or the Secretary's delegate (Secretary) to prescribe all needful rules and regulations for the enforcement of the Code, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

The proposed regulations also are issued under the authority of section 1062(c)(2). Section 1062(c)(2) authorizes the Secretary to prescribe regulations or other guidance as necessary to carry out the purposes of section 1062(c)(2), which provides that, in the case of a qualified sale or exchange by a partnership or an S corporation, the election under section 1062(a) is made at the partner or shareholder level.

In addition, the proposed regulations that would address consolidated groups are also issued under the authority of section 1502. Section 1502 authorizes the Secretary to prescribe regulations in order that the tax liability of any affiliated group of corporations making a consolidated return and of each corporation in the group, both during and after the period of affiliation, may be returned, determined, computed, assessed, collected, and adjusted, in such manner as clearly to reflect the income-tax liability and the various factors necessary for the determination of such liability, and in order to prevent avoidance of such tax liability.

Background

Section 70437(a) of the OBBBA redesignated former section 1062 of the Code as new section 1063 of the Code and added a new section 1062. This new section 1062 allows taxpayers who sell or exchange qualified farmland property in a qualified sale or exchange to make an election to pay the tax on the gain from the qualified sale or exchange in equal installments over a four-year period (section 1062 election). Section 70437(c) of the OBBBA provides that the section 1062 election applies to qualified sales or exchanges made in taxable years beginning after July 4, 2025, the date of enactment of the OBBBA.

Section 1062(b)(1) provides that, if a section 1062 election is made with respect to a qualified sale or exchange, the first installment payment is due on the due date (without regard to extensions) for the Federal income tax return (return) for the taxable year of the qualified sale or exchange, and each successive installment payment is due on the due date (without regard to extensions) for the return for the taxable year following the taxable year for which the previous installment payment was made.