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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2026–15285; Project Identifier MCAI–2026–01161–T; Amendment 39–23531; AD 2026–24–07]

RIN 2120–AA64

Airworthiness Directives; Airbus Canada Limited Partnership (Type Certificate Previously Held by C Series Aircraft Limited Partnership (CSALP); Bombardier, Inc.) Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule; request for comments.

SUMMARY: The FAA is adopting a new airworthiness directive (AD) for all Airbus Canada Limited Partnership Model BD–500–1A10 and BD–500–1A11 airplanes. This AD was prompted by a report of engine stall events that occurred on ground in icing weather conditions (freezing fog) during engine acceleration to take-off thrust, or during the take-off phase. This AD requires revising the existing airplane flight manual (AFM) to provide the flightcrew with a prohibition to follow under certain freezing fog conditions. The FAA is issuing this AD to address the unsafe condition on these products.

DATES: This AD is effective December 14, 2026.

The FAA must receive comments on this AD by January 11, 2027.

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–2026–15285; 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 final rule, the mandatory continuing airworthiness information (MCAI), any comments received, and other information. The street address for Docket Operations is listed above.

- 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. It is also available at *regulations.gov* under Docket No. FAA–2026–15285.

FOR FURTHER INFORMATION CONTACT: Tak Kobayashi, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3553; email: *takahisa.kobayashi@faa.gov.*

SUPPLEMENTARY INFORMATION:

Comments Invited

The FAA invites you to send any written relevant data, views, or arguments about this final rule. Send your comments using a method listed under the **ADDRESSES** section. Include ''Docket No. FAA–2026–15285; Project Identifier MCAI–2026–01161–T'' at the beginning of your comments. The most helpful comments reference a specific portion of the final rule, 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 final rule 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 final rule.

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 AD 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 AD, 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 AD. Submissions containing CBI should be sent to Tak Kobayashi, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3553; email: *takahisa.kobayashi@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

Transport Canada, which is the aviation authority for Canada, has issued Transport Canada AD CF–2026–53, dated October 21, 2026 (Transport Canada AD CF–2026–53) (also referred to as the MCAI), to correct an unsafe condition on all Airbus Canada Limited Partnership Model BD–500–1A10 and BD–500–1A11 airplanes. The MCAI states that on Airbus Model A320 airplanes equipped with Pratt & Whitney Model PW1100G–JM engines, some operators reported engine stall events that occurred on ground in icing weather conditions during engine acceleration to take-off thrust, or during the take-off phase. Due to the design similarities between the Model PW1100G–JM and Pratt & Whitney Model PW1500G engines, it cannot be excluded that this condition could affect the Model PW1500G engine. This condition, if not addressed, could result in loss of thrust and possibly of dual engine shutdown during critical phases of flight.

The FAA is issuing this AD to address the unsafe condition on these products. You may examine the MCAI in the AD docket at *regulations.gov* under Docket No. FAA–2026–15285.

Other Related Rulemaking

The FAA issued AD 2026–05–14, Amendment 39–23287 (91 FR 11443, March 10, 2026) (AD 2026–05–14), which applies to all Airbus SAS Model A319–171N and –173N airplanes, Model A320–271N, –272N, and –273N airplanes, and Model A321–271N, –271NX, –271NY, –272N, and –272NX airplanes. AD 2026–05–14 requires revising the existing AFM. The FAA issued AD 2026–05–14 to address dual engine surge in a critical flight phase.

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 AD after determining that the unsafe condition described previously is likely to exist or develop on other products of the same type design.

AD Requirements

This AD requires revising the AFM to provide flightcrew with a prohibition to follow under certain freezing fog conditions.

Differences Between This AD and the MCAI

Transport Canada AD CF–2026–53 does not specify which section of the existing AFM to revise. The FAA has determined that restriction on take-off during ground freezing fog with visibility below 150 meters (500 feet) must be incorporated into the Ice and rain protection section of the Non-Normal Procedures section of the existing AFM.

Compliance With AFM Revisions

Section 91.9 prohibits any person from operating a civil aircraft without complying with the operating limitations specified in the AFM. FAA regulations also require operators to furnish pilots with any changes to the AFM (14 CFR 121.137) and pilots in command to be familiar with the AFM (14 CFR 91.505).

Justification for Immediate Adoption and Determination of the Effective Date

Section 553(b) of the Administrative Procedure Act (APA) (5 U.S.C. 551 *et seq.*) authorizes agencies to dispense with notice and comment procedures for rules when the agency, for ''good cause,'' finds that those procedures are ''impracticable, unnecessary, or contrary to the public interest.'' Under this section, an agency, upon finding good cause, may issue a final rule without providing notice and seeking comment prior to issuance. Further, section 553(d) of the APA authorizes agencies to make rules effective in less than thirty days, upon a finding of good cause.

An unsafe condition exists that requires the immediate adoption of this AD without providing an opportunity for public comments prior to adoption. The FAA has found that the risk to the flying public justifies forgoing notice and comment prior to adoption of this rule because of engine stall events that occurred on ground in icing weather conditions (freezing fog) during engine acceleration to take-off thrust, or during the take-off phase. Engine stalls during take-off could result in loss of thrust and dual engine shutdown during critical phases of flight. To address this unsafe condition during cold weather operations, the actions required by this AD must be accomplished within 7 days, which is a shorter time period than the time necessary for the public to comment and for publication of the final rule. Accordingly, notice and opportunity for prior public comment are impracticable and contrary to the public interest pursuant to 5 U.S.C. 553(b).

In addition, the FAA finds that good cause exists pursuant to 5 U.S.C. 553(d) for making this amendment effective in less than 30 days, for the same reasons the FAA found good cause to forgo notice and comment.

Regulatory Flexibility Act

The requirements of the Regulatory Flexibility Act (RFA) do not apply when an agency finds good cause pursuant to 5 U.S.C. 553 to adopt a rule without prior notice and comment. Because the FAA has determined that it has good cause to adopt this rule without prior notice and comment, RFA analysis is not required.

Costs of Compliance

The FAA estimates that this AD affects 228 airplanes of U.S. registry. The FAA estimates the following costs to comply with this AD:

ESTIMATED COSTS FOR REQUIRED ACTIONS

Labor cost	Parts cost	Cost per product	Cost on U.S. operators
1 work-hour × $85 per hour = $85	$0	$85	$19,380

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

This AD will not have federalism implications under Executive Order 13132. This AD will 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 that this AD:

(1) Is not a ''significant regulatory action'' under Executive Order 12866, and

(2) Will not affect intrastate aviation in Alaska.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

The Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA amends 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:

2026–24–07 Airbus Canada Limited Partnership (Type Certificate Previously Held by C Series Aircraft Limited Partnership (CSALP); Bombardier, Inc.): Amendment 39–23531; Docket No. FAA–2026–15285; Project Identifier MCAI–2026–01161–T.

(a) Effective Date

This airworthiness directive (AD) is effective December 14, 2026.

(b) Affected ADs

None.

(c) Applicability

This AD applies to all Airbus Canada Limited Partnership (Type Certificate previously held by C Series Aircraft Limited Partnership (CSALP); Bombardier, Inc.) Model BD–500–1A10 and BD–500–1A11 airplanes, certificated in any category.

(d) Subject

Air Transport Association (ATA) of America Code 71, Powerplant.

(e) Unsafe Condition

This AD was prompted by a report of engine stall events that occurred on ground in icing weather conditions (freezing fog) during engine acceleration to take-off thrust, or during the take-off phase. The FAA is issuing this AD to address engine stalls during take-off in ground freezing fog conditions. The unsafe condition, if not addressed, could result in loss of thrust and dual engine shutdown during critical phases of flight.

(f) Compliance

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

(g) Revision of Existing Airplane Flight Manual (AFM)

Within 7 days after the effective date of this AD, revise the Ice and rain protection section of the Non-Normal Procedures section of the existing AFM to include the information specified in figure 1 to paragraph (g) of this AD. This may be accomplished by inserting a copy of figure 1 to paragraph (g) of this AD into the existing AFM. Using an AFM revision that includes information identical to that in figure 1 to paragraph (g) of this AD is acceptable for compliance with the requirement of this paragraph.

Figure 1 to paragraph (g)—Freezing Fog Take-off Restriction

Takeoff is prohibited during ground freezing fog (FZFG) conditions and when the visibility is less than 150 m (500 ft).

(h) 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 AIR–520, Continued Operational Safety Branch, send it to the attention of the person identified in paragraph (i) 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 Transport Canada; or Airbus Canada Limited Partnership's Transport Canada Design Approval Organization (DAO). If approved by the DAO, the approval must include the DAO-authorized signature.

(i) Additional Information

For more information about this AD, contact Tak Kobayashi, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3553; email: *takahisa.kobayashi@faa.gov*.

(j) Material Incorporated by Reference

None.

Issued on November 23, 2026.

Lona C. Saccomando,

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

[FR Doc. 2026–24137 Filed 11–24–26; 4:15 pm]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 10060]

RIN 1545–BP66

Regulations Regarding Payment of Tax by Commercially Acceptable Means; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction and correcting amendment.

SUMMARY: This document includes corrections to Treasury Decision 10060 published in the **Federal Register** on Monday, October 19, 2026. Treasury Decision 10060 contains final regulations regarding the payment of tax by commercially acceptable means.

DATES:

Effective date: These corrections are effective on November 27, 2026.

Applicability date: For date of applicability, *see* § 301.6311–2(g).

FOR FURTHER INFORMATION CONTACT: Crystal Jackson-Kaloz of the Office of Associate Chief Counsel (Procedure and Administration), (202) 317–5191 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 10060) subject to these corrections are issued under section 6311 of the Internal Revenue Code.

Correction of Publication

Accordingly, the final regulations (TD 10060) that are the subject of FR Doc. 2026–21267, published on Monday, October 19, 2026, are corrected on page 65980, in the first column, in the **DATES** caption, the third and fourth lines from