

Actions	Compliance	Procedures
(3) Apply anti-rub (padding) strips to the edge of the support tray for the attachment cables of switches below the switch panels of the left-hand instrument panel.	Before further flight after the inspection required by paragraph (e)(1) of this AD. This modification is required even if damage is not found during the inspections.	Follow GROB Service Bulletin No. MSB1121-065 dated July 1, 2005.

May I Request an Alternative Method of Compliance?

(f) You may request a different method of compliance or a different compliance time for this AD by following the procedures in 14 CFR 39.19. Unless FAA authorizes otherwise, send your request to your principal inspector. The principal inspector may add comments and will send your request to the Manager, Standards Office, Small Airplane Directorate, FAA. For information on any already approved alternative methods of compliance, contact Karl Schletzbaum, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329-4146; facsimile: (816) 329-4090.

Is There Other Information That Relates to This Subject?

(g) German AD Number D-2005-242, effective date: July 1, 2005, also addresses the subject of this AD.

May I Get Copies of the Documents Referenced in This AD?

(h) To get copies of the documents referenced in this AD, contact GROB Luft- und Raumfahrt, Lettenbachstrasse 9, D-86874 Tussenhausen-Mattsies, Federal Republic of Germany; telephone: 011 49 8268 998139; facsimile: 011 49 8268 998200. To view the AD docket, go to the Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, Room PL-401, Washington, DC, or on the Internet at <http://dms.dot.gov>. This is docket number FAA-2005-21998; Directorate Identifier 2005-CE-40-AD.

Issued in Kansas City, Missouri, on August 19, 2005.

Terry L. Chasteen,

Acting Manager, Small Airplane Directorate, Aircraft Certification Service.

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BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Parts 91, 121, 125 & 135

[Docket No. FAA-2001-9483]

RIN 2120-AG43

Child Restraint Systems

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Advance notice of proposed rulemaking, withdrawal.

SUMMARY: The FAA is withdrawing a previously published Advance Notice of Proposed Rulemaking that sought public comment on issues about the use of child restraint systems (CRSs) in aircraft. Specifically, we sought crash performance and ease-of-use information about existing and new automotive CRSs, when used in aircraft. We also sought information about the development of any new or improved CRSs designed exclusively for aircraft use. We are withdrawing the document to pursue other options that will mitigate the risk of child injuries and fatalities in aircraft.

FOR FURTHER INFORMATION CONTACT:

Nancy Lauck Claussen, Federal Aviation Administration, Flight Standards Service, Certificate Management Office, 2800 N. 44 Street, Suite 450, Phoenix, AZ 85008, telephone (602) 379-4350, e-mail nancy.l.claussen@faa.gov.

SUPPLEMENTARY INFORMATION:

Background

On February 12, 1997, the White House Commission on Aviation Safety and Security (the Commission) issued a final report that included a recommendation on CRS use during flight. The following is an excerpt from the final report:

"The FAA should revise its regulations to require that all occupants be restrained during takeoff, landing, and turbulent conditions, and that all infants and small children below the weight of 40 pounds and under the height of 40 inches be restrained in an appropriate child restraint system, such as child safety seats, appropriate to their height and weight."

On February 18, 1998, the FAA published an Advance Notice of Proposed Rulemaking (ANPRM) to respond to the Commission's recommendation (63 FR 8324). The FAA sought public comment on issues about the use of CRSs in aircraft during all phases of flight. The ANPRM did not propose specific regulatory changes. Rather, it asked for comments, data, and analysis to help the FAA decide the best regulatory approach to ensure the safety of children who are passengers in aircraft.

The FAA has determined it is not appropriate to mandate the use of CRSs

in aircraft now. We remain concerned that if we require children under 2 years old to be in an approved restraint system (which requires a passenger seat), affected operators might find it necessary to charge a fare for transporting these children. (Currently most, if not all, operators do not charge a fare for children under 2 years old who are held in an adult's lap.) In turn, for economic reasons some adults might decide to drive in automobiles to their destinations rather than fly. The FAA is concerned because automobile injury and fatality rates are higher than aircraft injury and fatality rates. As a result, there would be a net increase in transportation injuries and fatalities as families opt, for economic reasons, to drive rather than fly to their destinations.

1995 Report to Congress

In 1994 Congress required the Secretary of Transportation, by Section 522 of Public Law 103-305, to study the impact of mandating the use of CRSs for children under 2 years old on scheduled air carriers. The Secretary submitted a report of this study to Congress in 1995. The report estimated that, if a child restraint rule were imposed, approximately five infant lives would be saved aboard aircraft, and two major injuries and four minor injuries would be avoided over a 10-year period. The report also cautioned that this improvement would be offset by additional highway fatalities for airline passengers who chose to drive rather than purchase a seat for infants. Even if infant fares were only 25 percent of full fare, the report estimated that there would be diversion to cars and thus a net increase in fatalities over a 10-year period.

Industry Action

In July 1997, the air carrier industry took a positive step toward increasing infant air travel safety. At that time most major U.S. airlines introduced a general policy providing a 50 percent fare discount for domestic travel for at least one infant under 2 years old occupying a seat. Many commenters to the ANPRM noted that they have taken advantage of these infant fares.

1999 DOT Study

The concern expressed in the Report to Congress was that mandating CRSs (which require a passenger seat) could increase airline travel costs to families with infants enough to cause a significant number to travel by automobile instead of by air. This, in turn, would expose the entire family to the higher risks of automobile travel and associated highway fatalities and injuries.

The general economic principles contained in the FAA's 1995 Report to Congress are commonly accepted as valid. However, numerous critics have challenged the probable fare levels the airline industry would charge and the degree of diversion from air travel used in the report.

In May 1999, DOT completed an analysis supplementing the 1995 FAA study. This follow-on effort changed two key assumptions of FAA's report to Congress. The 1995 report assumed that passengers diverted to automobiles would continue to travel the same distance as the trip they would have taken by air. The DOT analysis took the position that a more realistic evaluation would be that distant trips would be cancelled or shorter trips would be substituted. The FAA study also analyzed the effect of any fare charged only on the average size family. The DOT study assumed that any fare charged would have a disproportionate impact on small family units and consequently those diverted to auto travel are likely to be smaller parties. For both of these reasons, the DOT analysis suggested that the exposure of diverted air passengers to highway risks would be less than that estimated in the FAA analysis. However, the DOT analysis still estimated a net increase in deaths and injuries if highway risks were considered.

Archives of Pediatrics & Adolescent Medicine Study

In a study published in the Archives of Pediatrics & Adolescent Medicine (October 2003), researchers reviewed existing data from numerous sources, including data that the FAA presented in its Report to Congress on Child Restraint Systems in 1995, regarding the effects of requiring CRS for infants and small children on commercial aircraft. The researchers reached two conclusions from this study: (1) Unless there was little or no diversion from airplanes to cars, there would be a net increase of deaths for children under 2. (2) Even with no diversion, the cost of the proposed policy per death prevented is too high and would not be an

appropriate use of resources. If the additional cost per round trip were \$200 per child under age 2, the cost per death prevented, ignoring car crash deaths, would be about \$1.3 billion.

Discussion of Comments

The FAA received approximately 150 comments in response to its ANPRM on CRSs. The overwhelming majority of the commenters supported mandatory use of CRSs. Many of the comments were from private citizens who did not respond to the technical questions asked. The FAA specifically requested data and comments on the current practice of allowing an adult to hold a child under 2 years of age on his or her lap. ATA noted that data on the number of lap-held children are not systematically tracked by airlines but cited a 1993 Gallup organization survey conducted for them that shows 3.8 million trips were taken by children less than 2 years old. KLM offered brief comments about the levels of child travel throughout the year. Commenters did not submit data or analysis to convince the FAA that mandating the use of CRSs in aircraft would not have the unintended consequence of causing a net increase in transportation injuries and fatalities. The comments are available for viewing in the rulemaking docket set up for this project (docket no. FAA-2001-9483). To view the docket, go to <http://dms.dot.gov> and put in the docket number.

Continuing Efforts To Avoid Child Injury

Better CRSs

Concurrently with this withdrawal document, the FAA is amending its regulations to allow FAA-approved CRSs to be used in aircraft. Current FAA regulations allow the use of CRSs that are designed for the automobile environment. CRSs designed specifically for the aircraft environment cannot be used unless a specific exemption is issued to authorize such use. We are removing the need for air carriers to petition for an exemption to use CRSs that are approved by the FAA through a Type Certificate, Supplemental Type Certificate, or Technical Standard Order.

The FAA is aware of at least one innovative CRS that is expected to work well in the aircraft environment. This CRS, made by AMSAFE, improves lap belt performance for children between 22 and 44 pounds who would otherwise be restrained only with the lap belt. The FAA's Los Angeles Aircraft Certification Office worked with AMSAFE to issue STC No. ST01781LA on April 15, 2005,

for a simple supplemental adjustable restraint. The restraint uses an additional belt/shoulder harness that goes around the seat back and attaches to the passenger lap belt, providing improved upper torso restraint. The device can be easily stowed and installed.

Education About Turbulence

As part of an initiative to prevent injuries caused by turbulence, the FAA is coordinating the dissemination of public information (to passengers and air carriers) that includes effective practices regarding the use of CRSs in turbulence. The FAA is planning on providing website information, creating a "turbulence library of electronic resources", and publishing an Advisory Circular.

Also, the FAA has launched a new phase of an existing nationwide public education campaign to raise public awareness about the importance of using CRSs and seat belts. The campaign emphasizes that: Proper use of CRSs and seat belts may prevent injuries, especially in the event of unexpected turbulence; the FAA strongly recommends that parents use an approved CRS based on the child's weight; and the FAA strongly advises all passengers to be properly restrained at all times.

As part of the education campaign, the FAA developed a new FAA website dedicated to informing passengers about seat belt use and child safety (http://www.faa.gov/passengers/fly_children/crs/). The Web site incorporates a series of print and radio Public Service Announcements (PSA), a video PSA, tips on child safety, and a brochure targeted to parents of young children. Several of these materials exist in both English and Spanish.

In addition, we are working together with interested organizations, including airline industry representatives, injury prevention groups and corporate entities. The focus of these partnerships is to establish web links between the FAA and partners to ensure they have the latest information on safety developments and to distribute copies of the new brochure.

Petitions for Rulemaking

The FAA has received several petitions for rulemaking regarding the use of CRSs in aircraft. Because of the timing of the petitions and the issues raised, the FAA had not formally closed the petitions. The petitions were from the Aviation Consumer Action Project (Docket No. 23833), Los Angeles Area Child Passenger Safety Association (Docket No. 25984), Stuart R. Miller

(Docket No. 25985), and Air Transport Association of America (Docket No. 26276). The FAA considers that this withdrawal document, along with earlier rulemakings on the subject of child restraints, responds to the petitions for rulemaking and we now consider the petitions closed.

Conclusion

The FAA withdraws the Advance Notice of Proposed Rulemaking published at 63 FR 43228 on August 12, 1998, to pursue other options that will mitigate the risk of child injuries and fatalities in aircraft. Withdrawal of the Advance Notice of Proposed Rulemaking does not preclude the FAA from issuing another notice on the subject matter in the future or commit the agency to any future course of action. Although we are not continuing rulemaking now, we strongly recommend that all children who fly, regardless of their age, use the appropriate restraint based on their size and weight.

Issued in Washington, DC, on August 18, 2005.

John M. Allen,

Acting Director, Flight Standards Service.

[FR Doc. 05-16783 Filed 8-25-05; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[REG-104143-05]

RIN 1545-BE32

Application of the Federal Insurance Contributions Act to Payments Made for Certain Services

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed amendments to regulations relating to payments made for service not in the course of the employer's trade or business, for domestic service in a private home of the employer, for agricultural labor, and for service performed as a home worker within the meaning of section 3121(d)(3)(C) of the Internal Revenue Code (Code). These proposed amendments would provide guidance concerning the application of the Federal Insurance Contributions Act (FICA) to these payments. These proposed amendments would affect employers that make these payments and employees that receive these

payments. These proposed amendments would provide guidance to assist these taxpayers in complying with the law.

DATES: Written or electronic comments and requests for a public hearing must be received by November 25, 2005.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-104143-05), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-104143-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/reg> or via the Federal eRulemaking Portal at <http://www.regulations.gov/> (IRS REG-104143-05).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, please contact Paul Carlino of the Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities), (202) 622-0047; concerning submissions of comments or to request a public hearing, please contact LaNita Van Dyke, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Employment Tax Regulations (26 CFR part 31) under sections 3102, 3121(a), 3121(a)(7), 3121(a)(8), 3121(a)(10), and 3121(i) of the Code. The Federal Insurance Contributions Act (FICA) generally imposes tax on each employer and employee. Under section 3111, FICA tax is imposed on the employer in an amount equal to a percentage of the wages paid by that employer. Under section 3101, FICA tax is also imposed on the employee in an amount equal to a percentage of the wages received by the employee with respect to employment. Section 3102 requires the employer to collect the tax imposed under section 3101 by deducting and withholding the amount of the tax from the wages as and when paid. Section 3121(a) defines wages for FICA tax purposes as all remuneration for employment unless otherwise excepted. Sections 3121(a)(7) (relating to domestic service in a private home of the employer and to service not in the course of the employer's trade or business), 3121(a)(8) (relating to agricultural labor) and 3121(a)(10) (relating to service performed as a home worker within the meaning of section 3121(d)(3)(C)) provide exceptions to the

definition of wages for FICA tax purposes. Section 3121(i)(1) provides that in the case of domestic service described in section 3121(a)(7)(B), any payment of cash remuneration for such service which is more or less than a whole-dollar amount, to the extent prescribed by regulations, may be computed to the nearest dollar.

Section 3102(a) provides that an employer may deduct an amount equivalent to the FICA tax imposed by section 3101 from any payment of cash remuneration to which sections 3121(a)(7)(B), 3121(a)(7)(C), 3121(a)(8)(B) and 3121(a)(10) apply, even though at the time of payment the total amount of such remuneration paid to the employee by the employer in the calendar year is less than the dollar threshold amount used to determine whether the remuneration is wages for FICA tax purposes. An employer that chooses to withhold FICA taxes imposed by section 3101 prior to reaching the dollar threshold amount used to determine whether the remuneration is wages for FICA tax purposes must repay the employee the withheld amount if the dollar threshold is not met in the calendar year. If the withheld amount has been deposited, the employer must repay or reimburse the employee the withheld amount in accordance with the rules under § 31.6413(a)-1 of the regulations.

Changes to sections 3102(a) and 3121(a)(7)(B) were made by section 2(a)(1) of the Social Security Domestic Employment Reform Act of 1994, (SSDERA), Public Law 103-387 (108 Stat. 4071). The SSDERA also added section 3121(x). Changes to section 3102(a) were made by section 424(b) of the Social Security Protection Act of 2004 (SSPA), Public Law 108-203 (118 Stat. 493, 536). Changes to section 3121(a)(8)(B) were made by section 8017(b) of the Technical and Miscellaneous Revenue Act of 1988 (the 1988 Act), Public Law 100-647 (102 Stat. 3342, 3793) and section 9002(b) of the Omnibus Budget Reconciliation Act of 1987 (the 1987 Act), Public Law 100-203 (101 Stat. 1330, 1330-287). Changes to sections 3102(a), 3121(a)(7)(C) and 3121(a)(10) were made by sections 355(a) and 356(a) of the Social Security Amendments of 1977 (the 1977 Act), Public Law 95-216 (91 Stat. 1509, 1555). These statutory changes are not reflected in the existing regulations of §§ 31.3102-1, 31.3121(a)-2, 31.3121(a)(7)-1, 31.3121(a)(8)-1, 31.3121(a)(10)-1, and 31.3121(i)-1. These proposed regulations would amend these existing regulations to reflect the statutory changes.