DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2019-0674; Product Identifier 2019-NM-079-AD]

RIN 2120-AA64

Airworthiness Directives; 328 Support Services GmbH (Type Certificate Previously Held by AvCraft Aerospace GmbH; Fairchild Dornier GmbH; Dornier Luftfahrt GmbH) 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 certain 328 Support Services GmbH Model 328–100 airplanes. This proposed AD was prompted by a report of missing rivets on landing flap support arm 2. This proposed AD would require an inspection of the landing flap support arms for missing rivets and corrective actions if necessary, as specified in a European Union Aviation Safety Agency (EASA) AD, which will be incorporated by reference. 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 24, 2019.

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 http://www.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.

For the material identified in this proposed AD that will be incorporated by reference (IBR), contact the EASA, at Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 89990 1000; email: ADs@easa.europa.eu; internet: www.easa.europa.eu. You may find this IBR material on the EASA website at https://ad.easa.europa.eu. You may view this IBR material at the FAA, Transport Standards 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 in the AD docket on the internet at http://www.regulations.gov by searching for and locating Docket No. FAA–2019–

Examining the AD Docket

You may examine the AD docket on the internet at http://
www.regulations.gov by searching for and locating Docket No. FAA—2019—
0674; 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 regulatory evaluation, any comments received, and other information. The street address for Docket Operations is listed above. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT:

Todd Thompson, Aerospace Engineer, International Section, Transport Standards Branch, FAA, 2200 South 216th St., Des Moines, WA 98198; phone and fax: 206–231–3228.

SUPPLEMENTARY INFORMATION:

Comments Invited

The FAA invites you to send any written relevant data, views, or arguments about this proposal. Send your comments to an address listed under the ADDRESSES section. Include "Docket No. FAA–2019–0674; Product Identifier 2019–NM–079–AD" at the beginning of your comments. The FAA specifically invites comments on the overall regulatory, economic, environmental, and energy aspects of this NPRM. The FAA will consider all comments received by the closing date and may amend this NPRM based on those comments.

The FAA will post all comments, without change, to http://www.regulations.gov, including any personal information you provide. The FAA will also post a report summarizing each substantive verbal contact the agency receives about this NPRM.

Discussion

The EASA, which is the Technical Agent for the Member States of the European Union, has issued EASA AD 2019–0096, dated April 30, 2019 ("EASA AD 2019–0096") (also referred to as the Mandatory Continuing Airworthiness Information, or "the MCAI"), to correct an unsafe condition for certain 328 Support Services GmbH Model 328–100 airplanes. The MCAI states:

Missing rivets on landing flap support arm 2 were noticed by Dornier Fairchild Quality Assurance. The landing flap support arm manufacturer did not install the rivets on flap arms installed on Group 1 aeroplanes.

This condition, if not detected and corrected, could lead to the loss of one of two load paths, reducing the fatigue life of the affected flap arms.

To address this unsafe condition, Fairchild-Dornier issued the SB [Dornier Service Bulletin SB–328–57–239] to provide modification instructions for certain aeroplanes and, consequently, [Luftfahrt-Bundesamt] (LBA) Germany issued AD 97–328 [which corresponds to FAA AD 98–23–16, Amendment 39–10884 (63 FR 63397, November 13, 1998) ("AD 98–23–16")] to require installation of two fasteners on the affected landing flap arms.

Since that [LBA Germany] AD was issued, during a scheduled maintenance inspection of a Group 2 aeroplane (not affected by the LBA Germany AD), missing rivets were identified, indicating that some Group 2 aeroplanes may not have been retrofitted during production.

For the reasons described above, this [EASA] AD retains the requirements of LBA Germany AD 97–328, which is superseded, requires a one-time inspection of Group 2 aeroplanes and, depending on findings, installation of two fasteners on the flap support arms.

Related IBR Material Under 1 CFR Part 51

EASA AD 2019–0096 describes procedures for an inspection of the landing flap support arms for missing rivets, which includes a special detailed inspection (eddy current) of the landing flap support 2 along the edges and around the rivets for cracks, and corrective actions. Corrective actions include installing rivets and repairing cracks.

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 and Requirements of This Proposed AD

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to the FAA's bilateral agreement with the State of Design Authority, the FAA has been notified of the unsafe condition described in the MCAI referenced above. The FAA is proposing this AD because the FAA evaluated all the relevant information and determined the unsafe condition described previously is likely to exist or develop in other products of the same type design.

Proposed AD Requirements

This proposed AD would require accomplishing the actions specified in EASA AD 2019–0096 described previously, as incorporated by reference, except for any differences identified as exceptions in the regulatory text of this AD and except as discussed under "Differences Between this Proposed AD and the MCAI."

Explanation of Required Compliance Information

In the FAA's ongoing efforts to improve the efficiency of the AD process, the FAA initially worked with Airbus and EASA to develop a process to use certain EASA ADs as the primary source of information for compliance with requirements for corresponding FAA ADs. The FAA has since coordinated with other manufacturers and civil aviation authorities (CAAs) to use this process. As a result, EASA AD 2019–0096 will be incorporated by reference in the FAA final rule. This proposed AD would, therefore, require

compliance with EASA AD 2019-0096 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 the EASA AD 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 the EASA AD. Service information specified in EASA AD 2019-0096 that is required for compliance with EASA AD 2019-0096 will be available on the internet at http://www.regulations.gov by searching for and locating Docket No. FAA-2019-0674 after the FAA final rule is published.

Differences Between This Proposed AD and the MCAI

The applicability of EASA AD 2019–0096, dated April 30, 2019, includes 328 Support Services GmbH Model 328–100 airplanes serial numbers 3032 through 3086 inclusive. However, the applicability of this proposed AD only includes 328 Support Services GmbH Model 328–100 airplanes serial numbers 3032 through 3063 inclusive. The FAA issued AD 98–23–16 to correct the unsafe condition for 328 Support Services GmbH Model 328–100 airplanes serial numbers 3064 through 3086 inclusive.

EASA AD 2019–0096 did not state a corrective action if any cracking is found during the required inspection. This proposed AD would require repair of any cracking.

Costs of Compliance

The FAA estimates that this proposed AD affects 22 airplanes of U.S. registry. The FAA estimates the following costs to comply with this proposed AD:

ESTIMATED COSTS FOR REQUIRED ACTIONS

Labor cost	Parts cost	Cost per product	Cost on U.S. operators
6 work-hours × \$85 per hour = \$510	\$0	\$510	\$11,220

The FAA estimates the following costs to do any necessary on-condition installation that would be required

based on the results of any required actions. The FAA has no way of determining the number of aircraft that might need this on-condition installation:

ESTIMATED COSTS OF ON-CONDITION INSTALLATION

Labor cost	Parts cost	Cost per product
4 work-hours × \$85 per hour = \$340	\$27	\$367

The FAA has received no definitive data that would enable the FAA to provide cost estimates for the oncondition crack repairs specified in this proposed AD.

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.

This proposed AD is issued in accordance with authority delegated by the Executive Director, Aircraft Certification Service, as authorized by FAA Order 8000.51C. In accordance with that order, issuance of ADs is normally a function of the Compliance and Airworthiness Division, but during this transition period, the Executive Director has delegated the authority to issue ADs applicable to transport category airplanes and associated

appliances to the Director of the System Oversight Division.

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) Will not affect intrastate aviation in Alaska, and

(3) Will 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 (AD):
- 328 Support Services GmbH (Type Certificate Previously Held by AvCraft Aerospace GmbH; Fairchild Dornier GmbH; Dornier Luftfahrt GmbH): Docket No. FAA-2019-0674; Product Identifier 2019-NM-079-AD.

(a) Comments Due Date

The FAA must receive comments by October 24, 2019.

(b) Affected ADs

None.

(c) Applicability

This AD applies to 328 Support Services GmbH Model 328–100 airplanes, certificated in any category, serial numbers 3032 through 3063 inclusive.

(d) Subject

Air Transport Association (ATA) of America Code 57, Wings.

(e) Reason

This AD was prompted by a report of missing rivets on landing flap support arm 2. The FAA is issuing this AD to address missing rivets, which could lead to the loss of one of two load paths, reducing the fatigue life of the affected flap arms and leading to fatigue cracking of the support arms of the flaps, which 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 2019–0096, dated April 30, 2019 ("EASA AD 2019–0096").

(h) Exceptions to EASA AD 2019-0096

- (1) For purposes of determining compliance with the requirements of this AD: Where EASA AD 2019–0096 refers to its effective date, this AD requires using the effective date of this AD.
- (2) The "Remarks" section of EASA AD 2019–0096 does not apply to this AD.

(i) Corrective Action for Cracking

If any crack is found during any inspection required by paragraph (2) of EASA AD 2019–0096: Before further flight, repair using a method approved by the Manager, International Section, Transport Standards Branch, FAA; or the EASA; or 328 Support Services GmbH's EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

(j) No Reporting Requirement

Although the service information referenced in EASA AD 2019–0096 specifies to submit certain information to the manufacturer, this AD does not include that requirement.

(k) Other FAA AD Provisions

The following provisions also apply to this AD:

- (1) Alternative Methods of Compliance (AMOCs): The Manager, International Section, Transport Standards 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 International Section, send it to the attention of the person identified in paragraph (l)(2) of this AD. Information may be emailed to: 9-ANM-116-AMOC-REQUESTS@faa.gov. 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.
- (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, International Section, Transport Standards Branch, FAA; or EASA; or 328 Support Services GmbH's EASA DOA. If approved by the DOA, the approval must include the DOA-authorized signature.

(l) Related Information

(1) For information about EASA AD 2019—0096, contact the EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 89990 6017; email: ADs@easa.europa.eu; Internet: www.easa.europa.eu. You may find this EASA AD on the EASA website at https://ad.easa.europa.eu. You may view this EASA AD at the FAA, Transport Standards Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206–231–3195. EASA AD 2019–0096 may be found in the AD docket on the internet at http://www.regulations.gov by searching for and locating Docket No. FAA–2019–0674.

(2) For more information about this AD, contact Todd Thompson, Aerospace Engineer, International Section, Transport Standards Branch, FAA, 2200 South 216th St., Des Moines, WA 98198; phone and fax: 206–231–3228.

Issued in Des Moines, Washington, on August 30, 2019.

Michael Kaszycki,

Acting Director, System Oversight Division, Aircraft Certification Service.

[FR Doc. 2019–19297 Filed 9–6–19; 8:45 am]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-104554-18]

RIN 1545-B078

Advance Payments for Goods, Services, and Other Items

AGENCY: Internal Revenue Service (IRS),

Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations regarding the timing of income inclusion under section 451 of the Internal Revenue Code (Code) of advance payments for goods, services, and certain other items. The proposed regulations reflect changes made by the Tax Cuts and Jobs Act. These proposed regulations affect taxpayers that use an accrual method of accounting and receive advance payments.

DATES: Written or electronic comments or a request for a public hearing must be received by November 8, 2019.

ADDRESSES: Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-104554-18) by following the online instructions for submitting comments. 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 comment received to its public docket, whether submitted electronically or in hard copy. Send hard copy submissions to Internal Revenue Service, CC:PA:LPD:PR (REG-104554-18), Room 5205, P.O. Box 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 Courier's Desk, Internal Revenue Service,