

§ 39.13 [Amended]

2. Section 39.13 is amended by removing amendment 39-11313 (64 FR 49966, September 15, 1999), and by adding a new airworthiness directive (AD), to read as follows:

Airbus Industrie: Docket 99-NM-337-AD. Supersedes AD 99-19-26, amendment 39-11313.

Applicability: Model A300 series airplanes, as listed in Airbus Service Bulletin A300-57-0234, Revision 01, dated March 11, 1998; and Model A300-600 series airplanes, as listed in Airbus Service Bulletin A300-57-6087, Revision 01, dated March 11, 1998; except airplanes on which Airbus Modification 11912 has been installed in production, or on which Airbus Modification 11932 has been accomplished; certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (d)(1) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated, unless accomplished previously.

To prevent fatigue cracking of the main landing gear (MLG) attachment fittings, which could result in reduced structural integrity of the airplane, accomplish the following:

Repetitive Inspections

(a) Perform a detailed visual and a high frequency eddy current (HFEC) inspection to detect cracks in Gear Rib 5 of the MLG attachment fittings at the lower flange, in accordance with Airbus Service Bulletin A300-57-6087, Revision 01, dated March 11, 1998 (for Model A300-600 series airplanes); or A300-57-0234, Revision 01, dated March 11, 1998 (for Model A300 series airplanes); as applicable; at the time specified in paragraph (a)(1) or (a)(2) of this AD, as applicable. After the effective date of this AD, only Airbus Service Bulletin A300-57A0234, Revision 02, dated June 24, 1999, or Revision 03, including Appendix 01, dated September 2, 1999 (for Model A300 series airplanes); or A300-57A6087, Revision 02, including Appendix 01, dated June 24, 1999 (for Model A300-600 series airplanes); as applicable; shall be used. Repeat the inspections thereafter at intervals not to exceed 1,500 flight cycles.

Detailed Visual Inspection

Note 2: For the purposes of this AD, a detailed visual inspection is defined as: "An intensive visual examination of a specific structural area, system, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally

supplemented with a direct source of good lighting at intensity deemed appropriate by the inspector. Inspection aids such as mirror, magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required."

(1) For airplanes that have accumulated 20,000 or more total flight cycles as of March 9, 1998: Inspect within 500 flight cycles after March 9, 1998.

(2) For airplanes that have accumulated less than 20,000 total flight cycles as of March 9, 1998: Inspect prior to the accumulation of 18,000 total flight cycles, or within 1,500 flight cycles after March 9, 1998, whichever occurs later.

Note 3: Accomplishment of the initial detailed visual and HFEC inspections in accordance with Airbus Service Bulletin A300-57A0234 or A300-57A6057, both dated August 1, 1997, as applicable, is considered acceptable for compliance with the initial inspections required by paragraph (a) of this AD.

Repair

(b) If any crack is detected during any inspection required by this AD, prior to further flight, accomplish the requirements of paragraphs (b)(1) or (b)(2) of this AD, as applicable.

(1) If a crack is detected at one hole only, and the crack does not extend out of the spotface of the hole, repair in accordance with Airbus Service Bulletin A300-57A0234, Revision 02, dated June 24, 1999, or Revision 03, including Appendix 01, dated September 2, 1999 (for Model A300 series airplanes); or A300-57A6087, Revision 02, including Appendix 01, dated June 24, 1999 (for Model A300-600 series airplanes); as applicable.

(2) If a crack is detected at more than one hole, or if any crack at any hole extends out of the spotface of the hole, repair in accordance with a method approved by the Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate, or the Direction Generale de l'Aviation Civile (or its delegated agent).

Terminating Modification

(c) Prior to the accumulation of 21,000 total flight cycles, or within 2 years after October 20, 1999 (the effective date of AD 99-19-26, amendment 39-11313), whichever occurs later: Modify Gear Rib 5 of the MLG attachment fittings at the lower flange in accordance with Airbus Service Bulletin A300-57-6088, Revision 01, including Appendix 01 (for Model A300-600 series airplanes), or A300-57-0235, Revision 01, including Appendix 01 (for Model A300 series airplanes), all dated February 1, 1999, as applicable. Accomplishment of this modification constitutes terminating action for the repetitive inspection requirements of this AD.

Note 4: Accomplishment of the modification required by paragraph (d) of this AD prior to the effective date of this AD in accordance with Airbus Service Bulletin A300-57-6088 or A300-57-0235, both dated August 1, 1998; as applicable; is acceptable for compliance with the requirements of that paragraph.

Alternative Methods of Compliance

(d)(1) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

(d)(2) Alternative methods of compliance, approved previously in accordance with AD 99-19-26, amendment 39-11313, are approved as alternative methods of compliance with this AD.

Note 5: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

Special Flight Permits

(e) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Note 6: The subject of this AD is addressed in French airworthiness directive 1998-151-247(B), dated June 16, 1999.

Issued in Renton, Washington, on December 23, 1999.

Vi L. Lipski,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 99-33949 Filed 12-29-99; 8:45 am]

BILLING CODE 4910-13-U

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 39**

[Docket No. 99-NM-241-AD]

RIN 2120-AA64

Airworthiness Directives; Airbus Model A330 and A340 Series Airplanes

AGENCY: Federal Aviation Administration, DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This document proposes the adoption of a new airworthiness directive (AD) that is applicable to certain Airbus Model A330 and A340 series airplanes. This proposal would require repetitive inspections to detect cracking of the fuselage skin in the area of the VHF2 antenna, repair, if necessary. This proposal also would provide for optional terminating action for the repetitive inspections. This proposal is prompted by issuance of mandatory continuing airworthiness

information by a foreign civil airworthiness authority. The actions specified by the proposed AD are intended to detect and correct such cracking, which could result in cabin depressurization of the airplane.

DATES: Comments must be received by January 31, 2000.

ADDRESSES: Submit comments in triplicate to the Federal Aviation Administration (FAA), Transport Airplane Directorate, ANM-114, Attention: Rules Docket No. 99-NM-241-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056. Comments may be inspected at this location between 9:00 a.m. and 3:00 p.m., Monday through Friday, except Federal holidays.

The service information referenced in the proposed rule may be obtained from Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. This information may be examined at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington.

FOR FURTHER INFORMATION CONTACT: Norman B. Martenson, Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (425) 227-2110; fax (425) 227-1149.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications shall identify the Rules Docket number and be submitted in triplicate to the address specified above. All communications received on or before the closing date for comments, specified above, will be considered before taking action on the proposed rule. The proposals contained in this notice may be changed in light of the comments received.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the proposed rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report summarizing each FAA-public contact concerned with the substance of this proposal will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this notice must submit a self-addressed, stamped postcard on which the following

statement is made: "Comments to Docket Number 99-NM-241-AD." The postcard will be date stamped and returned to the commenter.

Availability of NPRMs

Any person may obtain a copy of this NPRM by submitting a request to the FAA, Transport Airplane Directorate, ANM-114, Attention: Rules Docket No. 99-NM-241-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056.

Discussion

The Direction Generale de l'Aviation Civile (DGAC), which is the airworthiness authority for France, notified the FAA that an unsafe condition may exist on certain Airbus Model A330 and A340 series airplanes. The DGAC advises that cracks have been found in the fuselage skin aft of frame 54, between the airplane centerline and stringer 56R in the area of the VHF2 antenna. The cracks were caused by fatigue induced by the vibration of the VHF2 antenna during flight. This antenna is installed on both Model A330 and A340 series airplanes. Operators have reported 30 such occurrences on Model A330 and A340 series airplanes. Such cracking could result in cabin depressurization of the airplane.

Explanation of Relevant Service Information

Airbus has issued Service Bulletin A330-53-3094, Revision 02, dated May 28, 1998 (for Model A330 series airplanes), and Service Bulletin A340-53-4105, Revision 02, dated May 25, 1998 (for Model A340 series airplanes); which provide instructions for repetitive HFEC inspections to detect cracks of the fuselage skin aft of frame 54, between the airplane centerline and stringer 56R in the area of the VHF2 antenna, and an interim repair procedure if cracks are found. Accomplishment of the interim repair will stop further crack propagation until a permanent repair can be accomplished. The interim repair consists of cutting out the cracked portion of the fuselage skin, and installing a filler plate in the skin cutout, two doublers, and shims. The DGAC classified these service bulletins as mandatory and issued French airworthiness directives 1998-192-071(B), Revision 01 (for Model A330 series airplanes) and 1998-193-089(B), Revision 01 (for Model A340 series airplanes), both dated March 24, 1999, in order to assure the continued airworthiness of these airplanes in France.

Airbus has also issued Service Bulletin A330-53-3097, Revision 01, dated May 21, 1999 (for Model A330 series airplanes), and Service Bulletin A340-53-4108, Revision 01, dated May 21, 1999 (for Model A340 series airplanes); which provide terminating action for the repetitive inspections. The terminating action consists of a modification to reinforce the fuselage structure in the area of the VHF2 antenna. These service bulletins were approved by the DGAC.

FAA's Conclusions

These airplane models are manufactured in France and are type certificated for operation in the United States under the provisions of § 21.29 of the Federal Aviation Regulations (14 CFR 21.29) and the applicable bilateral airworthiness agreement. Pursuant to this bilateral airworthiness agreement, the DGAC has kept the FAA informed of the situation described above. The FAA has examined the findings of the DGAC, reviewed all available information, and determined that AD action is necessary for products of this type design that are certificated for operation in the United States.

Explanation of Requirements of Proposed Rule

Since an unsafe condition has been identified that is likely to exist or develop on other airplanes of the same type design registered in the United States, the proposed AD would require accomplishment of the actions specified in the service bulletins described previously, except as discussed below. This proposed AD also would provide for an interim repair, which if accomplished, would extend the interval for the repetitive inspections. This proposed AD also would provide for optional terminating action for the repetitive inspections.

Operators should note that, to be consistent with the findings of the DGAC, the FAA has determined that the repetitive inspections proposed by this AD can be allowed to continue in lieu of accomplishment of a terminating action specified in the service bulletins described previously. In making this determination, the FAA considers that, in this case, long-term continued operational safety will be adequately assured by accomplishing the repetitive inspections to detect cracking before it represents a hazard to the airplane.

Differences Between Proposed Rule and Service Bulletins

Operators should note that, unlike the procedures described in Airbus Service Bulletins A330-53-3094 and Service

Bulletin A340-53-4105, this proposed AD would not permit further flight if cracks are detected in the fuselage skin. The service bulletins allow for a temporary repair to be applied to cracks below a certain size, consisting of stop drilling the crack tip, until the interim repair can be accomplished. The FAA has determined that, because of the safety implications and consequences associated with such cracking, any subject fuselage skin that is found to be cracked must be repaired either with the interim repair or in accordance with a method approved by the FAA (as applicable) prior to further flight.

In addition, although the service bulletins specify that the manufacturer may be contacted for disposition of certain repair conditions, this proposal would require the repair of those conditions to be accomplished in accordance with a method approved by either the FAA or the DGAC (or its delegated agent). In light of the type of repair that would be required to address the identified unsafe condition, and in consonance with existing bilateral airworthiness agreements, the FAA has determined that, for this proposed AD, a repair approved by either the FAA or the DGAC would be acceptable for compliance with this proposed AD.

Cost Impact

None of the airplanes affected by this action are on the U.S. Register. All airplanes included in the applicability of this rule currently are operated by non-U.S. operators under foreign registry; therefore, they are not directly affected by this AD action. However, the FAA considers that this rule is necessary to ensure that the unsafe condition is addressed in the event that any of these subject airplanes are imported and placed on the U.S. Register in the future.

Should an affected airplane be imported and placed on the U.S. Register in the future, it would require approximately 6 work hours to accomplish the required inspections, at an average labor rate of \$60 per work hour. Based on these figures, the cost impact of this AD would be \$360 per airplane, per inspection cycle.

Should an operator elect to accomplish the optional terminating action rather than continue the repetitive inspections, it would take approximately 112 work hours per airplane to accomplish the modification, at an average labor rate of \$60 per work hour. Based on these figures, the cost impact of this optional terminating action is estimated to be \$6,720 per airplane.

Regulatory Impact

The regulations proposed herein would not have substantial direct effects 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. Therefore, in accordance with Executive Order 12612, it is determined that this proposal would not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

For the reasons discussed above, I certify that this proposed regulation (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, 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. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption ADDRESSES.

List of Subjects in 14 CFR Part 39

Air transportation, Airplane, Aviation safety, Safety.

The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (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. Section 39.13 is amended by adding the following new airworthiness directive:

Airbus: Docket 99-NM-241-AD.

Applicability: Model A330 and A340 series airplanes, certificated in any category; except those on which Airbus production modification 46025 is installed or on which Airbus Service Bulletin A330-53-3097, Revision 01, dated May 21, 1999 (for Model A330 series airplanes), or Service Bulletin A340-53-4108, Revision 01, dated May 21, 1999 (for Model A340 series airplanes), has been accomplished.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been otherwise modified, altered, or repaired in

the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (g) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

Compliance: Required as indicated, unless accomplished previously.

To detect and correct cracking of the fuselage skin in the area of the VHF2 antenna, which could result in cabin depressurization of the airplane, accomplish the following:

Detailed Visual Inspection

(a) At the latest of the times specified in paragraphs (a)(1), (a)(2), (a)(3), and (a)(4) of this AD, as applicable: Perform a detailed visual inspection (without removal of the VHF2 antenna) of the fuselage skin aft of frame 54, between the airplane centerline and stringer 56R in the area of the VHF2 antenna to detect cracks, in accordance with Airbus Service Bulletin A330-53-3094, Revision 02, dated May 28, 1998 (for Model A330 series airplanes), or Service Bulletin A340-53-4105, Revision 02, dated May 25, 1998 (for Model A340 series airplanes) (hereinafter referred to as the applicable service bulletin). Thereafter, if no cracks are detected, repeat the detailed visual inspection every 36 flight hours until accomplishment of the high frequency eddy current (HFEC) inspection required by paragraph (b) of this AD.

(1) Prior to the accumulation of 900 total flight hours.

(2) Within 1,250 flight hours since accomplishment of the interim repair specified by paragraph 2.C.(4) of the applicable service bulletin, if the interim repair has been accomplished prior to the effective date of this AD.

(3) Within 300 flight hours since the most recent HFEC inspection accomplished in accordance with the applicable service bulletin, if the most recent HFEC inspection has been accomplished prior to the effective date of this AD.

(4) Within 36 flight hours after the effective date of this AD.

Note 2: For the purposes of this AD, a detailed visual inspection is defined as: "An intensive visual examination of a specific structural area, system, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally supplemented with a direct source of good lighting at intensity deemed appropriate by the inspector. Inspection aids such as mirror, magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required."

High Frequency Eddy Current Inspection

(b) Perform a high frequency eddy current (HFEC) inspection to detect cracks of the fuselage skin aft of frame 54, between the airplane centerline and stringer 56R in the

area of the VHF2 antenna, in accordance with the applicable service bulletin, at the applicable time specified by paragraph (b)(1) or (b)(2) of this AD. Accomplishment of this inspection terminates the requirements of paragraph (a) of this AD.

(1) For airplanes on which the interim repair specified by paragraph 2.C.(4) of the applicable service bulletin has not been accomplished: Prior to the accumulation of 900 total flight hours on the airplane, or within 500 flight hours after the effective date of this AD, whichever occurs later. Thereafter, accomplish the follow-on actions of paragraph (c) or (d) of this AD, as applicable.

(2) For airplanes on which the interim repair specified by paragraph 2.C.(4) of the applicable service bulletin has been accomplished: Within 1,250 flight hours after accomplishment of the interim repair, or within 500 flight hours after the effective date of this AD, whichever occurs later.

Repetitive Inspections

(c) If no crack is detected during the HFEC inspection required by paragraph (b) of this AD, accomplish the repetitive inspections required by paragraph (c)(1) or (c)(2) of this AD, as applicable.

(1) For airplanes on which the interim repair specified by paragraph 2.C.(4) of the applicable service bulletin has not been accomplished, accomplish the actions specified by paragraphs (c)(1)(i) and (c)(1)(ii) of this AD.

(i) Repeat the HFEC inspection specified by paragraph (b) at intervals not to exceed 500 flight hours.

(ii) Within 300 flight hours after each HFEC inspection required by this AD: Perform a detailed visual inspection (without removal of the VHF2 antenna) of the fuselage skin aft of frame 54, between the airplane centerline and stringer 56R in the area of the VHF2 antenna to detect cracks, in accordance with the applicable service bulletin. Thereafter, if no cracks are detected, repeat the detailed visual inspection every 36 flight hours until accomplishment of the next HFEC inspection required by paragraph (c)(1)(i) of this AD.

(2) For airplanes on which the interim repair specified by paragraph 2.C.(4) of the applicable service bulletin has been accomplished, repeat the HFEC inspection specified by paragraph (b) of this AD at intervals not to exceed 1,250 flight hours.

Corrective Actions

(d) If any crack is detected during any inspection required by paragraph (a), (b), or (c) of this AD, and the interim repair specified by paragraph 2.C.(4) of the applicable service bulletin has not been accomplished: Prior to further flight, accomplish the actions specified by paragraph (d)(1) or (d)(2) of this AD, as applicable.

(1) If only one crack is detected and that crack is 9.45 inches or less, and is within the limits specified by the applicable service bulletin: Install the interim repair specified in paragraph 2.C.(4) of the applicable service bulletin. Thereafter, repeat the HFEC inspection specified by paragraph (b) of this

AD at intervals not to exceed 1,250 flight hours.

Note 3: The interim repair referenced by this AD consists of cutting out the cracked portion of the fuselage skin, and installing a filler plate in the skin cutout, two doublers, and shims, as described in paragraph 2.C.(4) of the applicable service bulletin.

Note 4: Accomplishment of the interim repair in accordance with paragraph 4.3 of Airbus Industrie All Operator Telex (AOT) 53-10, dated September 24, 1997, is acceptable for compliance with the requirements of paragraph (d)(1) of this AD.

(2) If any crack is detected that is longer than 9.45 inches, or is outside the limits specified by the service bulletin, or if more than one crack is detected: Repair in accordance with a method approved by the Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate; or the Direction Generale de l'Aviation Civile (DGAC) (or its delegated agent). For a repair method to be approved by the Manager, International Branch, ANM-116, as required by this paragraph, the Manager's approval letter must specifically reference this AD.

(e) If any crack is detected during any inspection required by paragraph (a), (b), or (c) of this AD and the interim repair specified by paragraph 2.C.(4) of the applicable service bulletin has been accomplished: Prior to further flight, repair in accordance with a method approved by the Manager, International Branch, ANM-116; or the DGAC (or its delegated agent). For a repair method to be approved by the Manager, International Branch, ANM-116, as required by this paragraph, the Manager's approval letter must specifically reference this AD.

(f) Accomplishment of the modification as described in Airbus Service Bulletin A330-53-3097, Revision 01, dated May 21, 1999 (for Model A330 series airplanes), or Service Bulletin A340-53-4108, Revision 01, dated May 21, 1999 (for Model A340 series airplanes), terminates the repetitive inspections required by paragraphs (a), (b), and (c) of this AD.

Note 5: Accomplishment of Airbus production modification 46025, or the modification as described in Airbus Service Bulletin A330-53-3097, dated July 29, 1998 (for Model A330 series airplanes), or Service Bulletin A340-53-4108, dated July 31, 1998 (for Model A340 series airplanes), also constitutes terminating action for the repetitive inspections required by paragraphs (a), (b), and (c) of this AD.

Alternative Methods of Compliance

(g) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, International Branch, ANM-116. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

Note 6: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

Special Flight Permits

(h) Special flight permits may be issued in accordance with §§ 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Note 7: The subject of this AD is addressed in French airworthiness directives 1998-192-071(B)R1 (for Model A330 series airplanes) and 1998-193-089(B)R1 (for Model A340 series airplanes), both dated March 24, 1999.

Issued in Renton, Washington, on December 23, 1999.

Vi L. Lipski,

Acting Manager, Transport Airplane Directorate, Airplane Certification Service.

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BILLING CODE 4910-13-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-101492-98]

RIN 1545-AV92

Relief for Service in Combat Zone and for Presidentially Declared Disaster

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to the postponement of certain tax-related deadlines due either to service in a combat zone or a Presidentially declared disaster. The proposed regulations reflect changes to the law made by the Taxpayer Relief Act of 1997. The proposed regulations affect taxpayers serving in a combat zone and taxpayers affected by a Presidentially declared disaster.

DATES: Written or electronically generated comments and requests for a public hearing must be received by March 30, 2000.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-101492-98), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-101492-98), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting