

**(e) Reason**

This AD was prompted by a design review which revealed the absence of electrical insulation material between a wing or integral center wing tank (ICWT) fuel quantity indication system (FQIS) probe and the bottom of the tank structure. We are issuing this AD to prevent an ignition source in the tank vapor space, which could result in a fuel tank explosion and consequent loss of the airplane.

**(f) Compliance**

You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

**(g) Apply Sealant**

Do the actions specified in paragraphs (g)(1) and (g)(2) of this AD, as applicable.

(1) For all airplanes: At a scheduled opening of the fuel tanks, but not later than 84 months after the effective date of this AD, apply sealant below the probes in the wing tanks, in accordance with Part 1 of the Accomplishment Instructions of Fokker Service Bulletin SBF100–28–067, dated September 2, 2011.

(2) For airplanes having serial numbers 11442 through 11585 inclusive, and equipped with an ICWT: At a scheduled opening of the fuel tanks, but not later than 84 months after the effective date of this AD, apply sealant below the probes in the ICWT, in accordance with Part 2 of the Accomplishment Instructions of Fokker Service Bulletin SBF100–28–067, dated September 2, 2011.

**(h) Revise Maintenance Program**

Before further flight after doing any action required by paragraph (g) of this AD, revise the aircraft maintenance program by incorporating the fuel airworthiness limitation and the CDCCL specified in paragraph 1.L.(1)(c) of Fokker Service Bulletin SBF100–28–067, dated September 2, 2011.

**(i) No Alternative Actions, Intervals, and/or CDCCLs**

After accomplishing the revision required by paragraph (h) of this AD, no alternative actions (e.g., inspections), intervals, or CDCCLs may be used unless the actions, intervals, or CDCCLs are approved as an alternative method of compliance (AMOC) in accordance with the procedures specified in paragraph (j)(1) of this AD.

**(j) Other FAA AD Provisions**

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, International Branch, ANM–116, 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 Branch, send it to ATTN: Tom Rodriguez, Aerospace Engineer, International Branch, ANM–116, Transport

Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, Washington 98057–3356; telephone (425) 227–1137; fax (425) 227–1149. 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. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

**(k) Related Information**

Refer to MCAI European Aviation Safety Agency (EASA) Airworthiness Directive 2011–0227, dated December 6, 2011; and Fokker Service Bulletin SBF100–28–067, dated September 2, 2011; for related information.

Issued in Renton, Washington, on March 8, 2012.

**Ali Bahrami,**

*Manager, Transport Airplane Directorate, Aircraft Certification Service.*

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**BILLING CODE 4910–13–P**

## DEPARTMENT OF HOMELAND SECURITY

### U.S. Customs and Border Protection

## DEPARTMENT OF THE TREASURY

### 19 CFR Part 148

[USCBP–2012–0008]

RIN 1515–AD76

### Members of a Family for Purpose of Filing a CBP Family Declaration

**AGENCIES:** U.S. Customs and Border Protection, DHS; Department of the Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** U.S. Customs and Border Protection (CBP) is proposing to revise its regulations regarding U.S. returning residents who are eligible to file a single customs declaration for members of a family traveling together upon arrival in the United States. Specifically, CBP is proposing to expand the definition of the term “members of a family residing in one household” to allow more U.S. returning residents to file a family customs declaration for articles acquired abroad. CBP anticipates that this proposed change will reduce the

amount of paperwork that CBP officers would need to review during inspection and, therefore, facilitate passenger processing. CBP believes that this proposed change would more accurately reflect relationships between members of the public who are traveling together as a family.

**DATES:** Written comments must be received on or before May 29, 2012.

**ADDRESSES:** You may submit comments, identified by *docket number*, by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments via Docket No. USCBP 2012–0008.

- *Mail:* Trade and Commercial Regulations Branch, Regulations and Rulings, U.S. Customs and Border Protection, 799 9th Street NW., (Mint Annex), Washington, DC 20229–1179.

**Instructions:** All submissions received must include the agency name and docket number for this rulemaking. All comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Participation” heading of the **SUPPLEMENTARY INFORMATION** section of this document.

**Docket:** For access to the docket to read background documents or comments received, go to <http://www.regulations.gov>. Submitted comments may also be inspected during regular business days between the hours of 9 a.m. and 4:30 p.m. at the Trade and Commercial Regulations Branch, Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 799 9th Street NW., 5th Floor, Washington, DC. Arrangements to inspect submitted comments should be made in advance by calling Joseph Clark at (202) 325–0118.

**FOR FURTHER INFORMATION CONTACT:**

Sophie Galvan, Program Manager, Trusted Traveler Programs, Office of Field Operations, (202) 344–2292.

**SUPPLEMENTARY INFORMATION:****Public Participation**

Interested persons are invited to participate in this rulemaking by submitting written data, views, or arguments on all aspects of this proposed rule. U.S. Customs and Border Protection (CBP) also invites comments that relate to the economic, environmental, or federalism effects that might result from this proposed rule. Comments that will provide the most

assistance to CBP in developing these procedures will reference a specific portion of the proposed rule, explain the reason for any recommended change, and include data, information, or authority that supports such recommended change. See **ADDRESSES** above for information on how to submit comments.

### Background

Individuals entering the United States must declare all articles acquired abroad to CBP at the port of first arrival in the United States. Returning residents and nonresidents arriving in the United States must make a declaration, either oral or written, of the merchandise they are importing and must pay duty on the merchandise unless specifically exempted by law. See 19 U.S.C. 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)). Unless an oral declaration is accepted, a person arriving in the United States must complete a written declaration on CBP Form 6059-B and present the form to the CBP officer at inspection.

### Personal Exemptions

Subheadings 9804.00.65, 9804.00.70 and 9804.00.72, Chapter 98, HTSUS, extend, under prescribed circumstances, duty exemptions to certain articles imported by or for the account of any person arriving in the United States who is a returning resident of the United States. The duty exemptions (also known as personal exemptions) set forth in these tariff schedule subheadings specify the aggregate fair retail value of merchandise that a returning resident may bring back to the United States without having to pay duty. As authorized by General Note 3(i), HTSUS, part 148 of title 19 of the Code of Federal Regulations (19 CFR) (CBP regulations) sets forth regulations pertaining to personal declarations and exemptions under subchapter IV (Personal Exemptions Extended to Residents and Nonresidents), Chapter 98, HTSUS.

### Family Declarations and Grouping of Exemptions

When members of a family residing in one household travel together on their return to the United States, a responsible family member may make a joint declaration, either oral or written, for all members of the family traveling together. This joint family declaration is contingent upon the value of the articles acquired abroad not exceeding the total amount of the exemption to which the family group is entitled. See 19 CFR 148.14. CBP regulations also allow for the aggregation, or grouping, of

exemptions by members of a family for articles acquired abroad and for the aggregation of duty allowances for household goods by members of a family. See 19 CFR 148.14, 148.34, and 148.103. For example, when members of a family residing in one household travel together on their return to the United States, the \$800 or \$1,600 exemption, which each family member may be entitled to claim, may be grouped together without regard to which member of the family is the owner of the articles.<sup>1</sup> 19 CFR 148.34.

Under the current regulations relating to family declarations, a family may file a single, aggregated customs declaration only if they satisfy the definition of “members of a family residing in one household.” See 19 CFR 148.34(b) and 148.103(b). This definition requires that members of a family traveling together who return to the United States be related “by blood, marriage, or adoption;” live together in the same household at their last permanent residence; and intend to live in the same household after returning to the United States. CBP does not believe that the current definition encompasses other relationships where members of the public travel together as a family. CBP believes that the definition unnecessarily limits the number of individuals who may file a family customs declaration for articles acquired abroad.

### Proposed Changes to Family Customs Declarations

This NPRM proposes to expand the definition of “members of a family residing in one household” for purposes of filing a customs declaration for returning U.S. residents to more accurately reflect relationships among members of the public who are traveling together as a family.

By expanding the definition of “members of a family residing in one household,” CBP anticipates that the number of declarations (CBP Form 6059-Bs) will be reduced, which would make the processing of passengers by CBP officers more streamlined and efficient. Additionally, CBP believes the traveling public will benefit because more members of a family traveling together can aggregate their individual personal duty exemptions upon their return to the United States.

<sup>1</sup> A group exemption, however, cannot include an exemption for a family member who is not entitled to it in his own right, nor can a group exemption apply to any property of such a member. For example, the exemption of a family member who has not attained the age of 21 regarding the number of permitted duty-free liters of alcoholic beverages cannot be applied under the group exemption.

Under this NPRM, CBP is proposing to include foster children, stepchildren, half-siblings, legal wards, other dependents, and individuals with an *in loco parentis* or guardianship relationship within the definition of “members of a family residing in one household.” CBP also is proposing that the definition include two adult individuals in a committed relationship wherein the partners share financial assets and obligations, and are not married to, or a partner of, anyone else, including, but not limited to, long-time companions, and couples in civil unions or domestic partnerships. This NPRM proposes to add these relationships to the definition of “members of a family residing in one household” and refer to them as “domestic relationships.” The proposed term “domestic relationship” would not extend to roommates or other cohabitants not otherwise meeting the above definition. Additionally, the proposed changes would not alter the residency requirements that, in order to file a family declaration, members of a family residing in one household must live together in one household at their last permanent residence and intend to live together in one household after their arrival in the United States.

### Other Non-Substantive, Changes to the Regulations

This proposal would also remove outdated references to “resident servants” of a family and state instead that individuals employed by the household but not related by blood, marriage, domestic relationship, or adoption cannot be included in the family declaration.

Finally, this NPRM proposes to remove the phrase “regardless of age” where it currently appears in the introductory text of §§ 148.34(b) and 148.103(b), because it would not be consistent with the proposed definition of “domestic relationships,” which is limited to adults.

### Executive Order 12866 and Executive Order 13563

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This rule

has been designated a “significant regulatory action” although not economically significant, under section 3(f) of Executive Order 12866. Accordingly, the Office of Management and Budget has reviewed this rule.

### Regulatory Flexibility Act

This section examines the impact of the rule on small entities as required by the Regulatory Flexibility Act (5 U.S.C. 603), as amended by the Small Business Regulatory Enforcement and Fairness Act of 1996 (SBREFA), which requires an agency to prepare and make available to the public a regulatory flexibility analysis that describes the effect of a proposed rule on small entities (i.e., small business, small organizations, and small governmental jurisdictions) when the agency is required to publish a general notice of proposed rulemaking for any proposed rule.

This rule directly regulates individuals and families, and these are not considered small entities. Therefore, CBP certifies that this rule will not have a significant economic impact on a substantial number of small entities. CBP welcomes any comments on this conclusion.

### Paperwork Reduction Act

In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507), an agency may not conduct, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number assigned by Office of Management and Budget (OMB). The information collected under 19 CFR part 148 is included under OMB control number 1651-0009. There are no new collections of information proposed in this document. The estimated burden hours related to the completion of the CBP Form 6059-B (Customs Declaration) for OMB control number 1651-0009 by members of the public traveling by air and sea have been updated below to reflect the slight decrease in the number of Customs Declarations that are submitted if the definition of a “member of a family residing in one household” in this proposal is adopted, as follows

*Estimated Number of Respondents (Travelers):* 1,100,000.

*Estimated Time per Response:* 4 minutes.

*Estimated Total Responses:* – 1,100,000.

*Estimated Total Annual Burden Hours:* – 2,600.

The Customs Declaration (CBP Form 6059B) is due to expire in February 2014. CBP Form 6059B can be seen on the following Web site: [http://www.cbp.gov/xp/cgov/travel/vacation/sample\\_declaration\\_form.xml](http://www.cbp.gov/xp/cgov/travel/vacation/sample_declaration_form.xml).

CBP seeks public comment as to whether and how the Customs Declaration form could more clearly inform U.S. residents of the definition of family for the purposes of filling out a customs declaration.

### Signing Authority

This regulation is being issued in accordance with 19 CFR 0.1(a)(1) pertaining to the authority of the Secretary of the Treasury (or that of his or her delegate) to approve regulations pertaining to certain customs revenue functions.

### List of Subjects in 19 CFR Part 148

Customs duties and inspection, Declarations, Reporting and recordkeeping requirements, Taxes.

### Amendments to the CBP Regulations

For the reasons set forth above, part 148 of the CBP regulations (19 CFR part 148) is proposed to be amended as set forth below.

## PART 148—PERSONAL DECLARATIONS AND EXEMPTIONS

1. The general authority for part 148 continues to read as follows:

**Authority:** 19 U.S.C. 66, 1496, 1498, 1624. The provisions of this part, except for subpart C, are also issued under 19 U.S.C. 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States);

\* \* \* \* \*

### § 148.14 [Amended]

2. Section 148.14 is amended by removing the last sentence and adding in its place the sentence “Individuals who are employed by the household but not related by blood, marriage, domestic relationship, or adoption will not be included in the family declaration.”

3. In § 148.34:

a. Paragraph (a) is amended by removing the last sentence and adding in its place the sentence “No exemptions allowable to individuals employed by the household and accompanying the family but not related by blood, marriage, domestic relationship, or adoption will be included in the family grouping.”; and

b. By revising paragraph (b) and adding a new paragraph (c).

The additions and revisions to § 148.34 are to read as follows:

### § 148.34 Family grouping of exemptions for articles acquired abroad.

\* \* \* \* \*

(b) *Members of a family residing in one household.* “Members of a family

residing in one household” includes all persons who:

- (1) Are related by blood, marriage, domestic relationship, or adoption;
- (2) Lived together in one household at their last permanent residence; and
- (3) Intend to live in one household after their arrival in the United States.

(c) *Domestic relationship.* As used in paragraph (b)(1), the term “domestic relationship” includes foster children, stepchildren, half-siblings, legal wards, other dependents, individuals with an *in loco parentis* or guardianship relationship, and two adults who are in a committed relationship including, but not limited to, long-time companions, and couples in civil unions, or domestic partnerships, wherein the partners share financial assets and obligations, and are not married to, or a partner of, anyone else. The term “domestic relationship” does not extend to roommates or other cohabitants not otherwise meeting this definition.

4. Section 148.103(b) is revised to read as follows:

### § 148.103 Family grouping of allowances.

\* \* \* \* \*

(b) *Members of a family residing in one household.* “Members of a family residing in one household” includes all persons who:

- (1) Are related by blood, marriage, domestic relationship (as defined in § 148.34(c)), or adoption;
- (2) Lived together in one household at their last permanent residence; and
- (3) Intend to live in one household after their arrival in the United States.

**Allen Gina,**

*Acting Commissioner, U.S. Customs and Border Protection.*

Approved: March 20, 2012.

**Timothy E. Skud,**

*Deputy Assistant Secretary of the Treasury.*

[FR Doc. 2012-7122 Filed 3-26-12; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### 26 CFR Part 1

[REG-168745-03]

### Guidance Regarding Deduction and Capitalization of Expenditures Related to Tangible Property; Correction

**AGENCY:** Internal Revenue Service (IRS).

**ACTION:** Notice of proposed rulemaking; correcting amendment.

**SUMMARY:** This document contains corrections to a notice of proposed