

(a) Applicability

This AD applies to Bell Textron Inc. (Type Certificate previously held by Bell Helicopter Textron Inc.) Model 205A, 205A-1, 205B, 212, 412, 412CF, and 412EP helicopters, certificated in any category, with a tail rotor (T/R) blade part number 212-010-750 (all dash numbers) installed, all serial numbers (S/Ns) except:

- (1) S/Ns with a prefix of "BH"; or
- (2) S/Ns with a prefix of "A" and a number 17061 or larger.

(b) Unsafe Condition

This AD defines the unsafe condition as a pit or corrosion in the forward spar of a T/R blade. This condition could result in a crack in the T/R blade, loss of the T/R blade, and subsequent loss of control of the helicopter.

(c) Affected ADs

This AD replaces AD 2011-12-08, Amendment 39-16715 (76 FR 35334, June 17, 2011) ("AD 2011-12-08").

(d) Effective Date

This AD becomes effective July 16, 2020.

(e) Compliance

You are responsible for performing each action required by this AD within the specified compliance time unless it has already been accomplished prior to that time.

(f) Required Actions

(1) Within 25 hours time-in-service or 30 days, whichever occurs first:

(i) Remove the T/R hub and blade assembly from the helicopter and remove the T/R blade from the hub. Remove the paint from the spar area on both sides of the T/R blade by following the Accomplishment Instructions, paragraphs 3. through 5., of the following Bell Helicopter Textron, Inc. Alert Service Bulletins, all Revision A, and all dated December 8, 2009: Alert Service Bulletin (ASB) No. 205-09-102 for the Model 205A and 205A-1 helicopters; ASB No. 205B-09-54 for the Model 205B helicopters; ASB No. 212-09-134 for the Model 212 helicopters; ASB No. 412CF-09-38 for the Model 412CF helicopters; and ASB No. 412-09-136 for the Model 412 and 412EP helicopters.

(ii) Using a 3-power or higher magnifying glass, visually inspect both sides of the T/R blade for any corrosion or pitting in the spar inspection areas as depicted in Figure 1 of the ASB for your model helicopter.

(2) Before further flight:

(i) If you find any corrosion or pitting that is 0.003 inch deep or less, either replace the T/R blade with an airworthy T/R blade or repair the T/R blade.

(ii) If you find any corrosion or pitting that is greater than 0.003 inch deep, replace the T/R blade with an airworthy T/R blade.

(iii) If any parent material is removed during the sanding operation required by paragraph (f)(1)(i) of this AD, either replace the T/R blade with an airworthy T/R blade, or repair the T/R blade if the parent material removed is within the maximum repair damage limits.

(iv) If there is no corrosion or pitting and no damage greater than 0.003 inch deep,

refinish the inspection areas and reinstall each T/R blade onto the T/R hub, install the T/R assembly on the helicopter and track and balance the T/R in accordance with the Accomplishment Instructions, paragraphs 8. through 10., of the ASB for your model helicopter.

(g) Credit for Previous Actions

Actions accomplished before the effective date of this AD in accordance with AD 2011-12-08 are acceptable for compliance with the corresponding actions specified in paragraph (f) of this AD.

(h) Alternative Methods of Compliance (AMOCs)

(1) The Manager, DSCO, FAA, may approve AMOCs for this AD. Send your proposal to: Kuethe Harmon, Safety Management Program Manager, DSCO Branch, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone 817-222-5198; email 9-ASW-190-COS@faa.gov.

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, the FAA suggests that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office, before operating any aircraft complying with this AD through an AMOC.

(i) Subject

Joint Aircraft Service Component (JASC) Code: 6410, Tail Rotor Blades.

(j) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless the AD specifies otherwise.

(3) The following service information was approved for IBR on July 5, 2011 (76 FR 35334, June 17, 2011).

(i) Bell Helicopter Textron, Inc. Alert Service Bulletin (ASB) No. 205-09-102, Revision A, dated December 8, 2009.

(ii) Bell Helicopter Textron, Inc. ASB No. 205B-09-54, Revision A, dated December 8, 2009.

(iii) Bell Helicopter Textron, Inc. ASB No. 212-09-134, Revision A, dated December 8, 2009.

(iv) Bell Helicopter Textron, Inc. ASB No. 412CF-09-38, Revision A, dated December 8, 2009.

(v) Bell Helicopter Textron, Inc. ASB No. 412-09-136, Revision A, dated December 8, 2009.

(4) For Bell Helicopter service information identified in this AD, contact Bell Textron, Inc., P.O. Box 482, Fort Worth, TX 76101; telephone 817-280-3391; fax 817-280-6466; or at <https://www.bellcustomer.com>.

(5) You may view this service information at FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy, Room 6N-321, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call 817-222-5110.

(6) You may view this service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, email fedreg.legal@nara.gov, or go to: <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued on June 5, 2020.

Gaetano A. Sciortino,

Deputy Director for Strategic Initiatives, Compliance & Airworthiness Division, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9394]

RIN 1545-BD80

Special Rules To Reduce Section 1446 Withholding; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to Treasury Decision 9394, which was published in the **Federal Register** on Tuesday, April 29, 2008. Treasury Decision 9394 contained final regulations regarding when a partnership may consider certain deductions and losses of a foreign partner to reduce or eliminate the partnership's obligation to pay withholding tax under section 1446 on effectively connected taxable income allocable under section 704 to such partner.

DATES: These corrections are effective on *June 11, 2020*, and applicable as of April 29, 2008.

FOR FURTHER INFORMATION CONTACT: Ronald M. Gootzeit at (202) 317-6937 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9394) that are the subject of this correction are under section 1446 of the Code.

Need for Correction

As published on April 29, 2008 (73 FR 23069), the final regulations (TD 9394; FR Doc. E8-9356) contained errors that need to be corrected.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 1.1446–3 is amended by adding paragraph (b)(2)(i)(B) to read as follows:

§ 1.1446–3 Time and manner of calculating and paying over the 1446 tax.

* * * * *

(b) * * *

(2) * * *

(i) * * *

(B) *Calculation rules when certificates are submitted under § 1.1446–6—(1)* To the extent applicable, in computing the 1446 tax due with respect to a foreign partner, a partnership may consider a certificate received from such partner under § 1.1446–6(c)(1)(i) or (ii) and the amount of state and local taxes permitted to be considered under § 1.1446–6(c)(1)(iii). For the purposes of applying this paragraph (b)(2)(i)(B), a partnership shall first annualize the partner's allocable share of the partnership's items of effectively connected income, gain, deduction, and loss before—

(i) Considering under § 1.1446–6(c)(1)(i) the partner's certified deductions and losses;

(ii) Determining under § 1.1446–6(c)(1)(ii) whether the 1446 tax otherwise due with respect to that partner is less than \$1,000 (determined with regard to any certified deductions or losses); or

(iii) Considering under § 1.1446–6(c)(1)(iii) the amount of state and local taxes withheld and remitted on behalf of the partner.

(2) The amount of the limitation provided in § 1.1446–6(c)(1)(i)(C) shall be based on the partner's allocable share of these annualized amounts. For any installment period in which the partnership considers a partner's certificate, the partnership must also consider the following events to the extent they occur prior to the due date for paying the 1446 tax for such installment period—

(i) The receipt of an updated certificate or status update from the partner under § 1.1446–6(c)(2)(ii)(B) certifying an amount of deductions or losses that is less than the amount reflected on the superseded certificate (see § 1.1446–6(e)(2) *Example 4*);

(ii) The failure to receive an updated certificate or status update from the partner that should have been provided under § 1.1446–6(c)(2)(ii)(B); and

(iii) The receipt of a notification from the IRS under § 1.1446–6(c)(3) or (5) (see § 1.1446–6(e)(2) *Example 5*).

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Martin V. Franks,

*Chief, Publications and Regulations Branch,
Legal Processing Division, Associate Chief
Counsel (Procedure and Administration).*

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EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

29 CFR Part 1614

RIN 3046–AA97

Federal Sector Equal Employment Opportunity

AGENCY: Equal Employment Opportunity Commission.

ACTION: Final rule.

SUMMARY: The Equal Employment Opportunity Commission (“EEOC” or “Commission”) is issuing a final rule that revises its Federal sector complaint processing regulations to address when a complainant may file a civil action after having previously filed an administrative appeal or request for reconsideration with the EEOC. The final rule also contains certain editorial changes.

DATES: Effective June 11, 2020.

FOR FURTHER INFORMATION CONTACT:

Kathleen Oram, Assistant Legal Counsel, (202) 663–4681, or Gary J. Hozempa, Senior Staff Attorney, (202) 663–4666, Office of Legal Counsel, U.S. Equal Employment Opportunity Commission. Requests for this document in an alternative format should be made to the EEOC's Office of Communications and Legislative Affairs at (202) 663–4191 (voice) or (202) 663–4494 (TTY).

SUPPLEMENTARY INFORMATION:

Introduction

On February 14, 2019, the EEOC published in the **Federal Register** a Notice of Proposed Rulemaking (hereinafter “NPRM”) revising primarily 29 CFR 1614.407 (which pertains to a Federal sector complainant's right to file a civil action). 84 FR 4015 (2019). Currently, 29 CFR 1614.407 provides that an individual complainant, or a class agent or claimant, who has filed an administrative complaint alleging a

violation of section 717 of Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000e–16 (hereinafter “Title VII”); section 15 of the Age Discrimination in Employment Act of 1967, as amended, 29 U.S.C. 633a (hereinafter “ADEA”); or section 501 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 791 (hereinafter “Rehabilitation Act”), may file a civil action within 90 days of receipt of the agency final action unless the complainant has filed an appeal with the EEOC, or 180 days after the complaint was filed if an appeal has not been filed and agency final action has not been taken. See 29 CFR 1614.407(a) & (b). When an appeal is filed with the EEOC, the current rule states that the complainant may file a civil action: (1) Within 90 days of receipt of the EEOC's final decision on the appeal; or (2) 180 days after the filing of the appeal if the EEOC has not issued a decision within that period. See 29 CFR 1614.407(c) & (d).

In *Bullock v. Berrien*, 688 F.3d 613, 618–19 (9th Cir. 2012), the court ruled that a Federal employee who had filed an administrative appeal with the EEOC could withdraw the appeal and file a civil action in district court within the 90-day period following receipt of the agency final action. The court reasoned that, because Title VII authorizes a Federal sector complainant to file a civil action “[w]ithin 90 days of receipt of notice of [agency] final action,” 42 U.S.C. 2000e–16(c), a complainant is not required to file an appeal with the EEOC before going to court. See *Bullock*, 688 F.3d at 618.

In accordance with *Bullock*, the NPRM proposed changing § 1614.407 to state that a complainant may withdraw an administrative appeal and instead file a civil action if the civil action is filed within 90 days of receipt of the notice of agency final action. The NPRM also proposed revising § 1614.407 to state that a complainant may withdraw a request for reconsideration and proceed to court if the civil action is filed within 90 days of receipt of the EEOC's initial appellate decision. The NPRM provided a 60-day comment period for the public.

Comments Generally

The EEOC received twenty comments in response to the NPRM. Comments were received from one agency, three organizations, three attorneys or law firms, and thirteen individuals, some of whom identified themselves as Federal or former Federal employees.

Of the thirteen comments submitted by individuals, four were non-responsive, six supported the proposed