

§ 39.13 [Amended]

- 2. The FAA amends § 39.13 by:
 - a. Removing Airworthiness Directive (AD) 2021–17–18, Amendment 39–21701 (86 FR 46766, August 20, 2021); and
 - b. Adding the following new AD:

2022–07–11 Leonardo S.p.a.: Amendment 39–21999; Docket No. FAA–2022–0024; Project Identifier MCAI–2021–00994–R.

(a) Effective Date

This airworthiness directive (AD) is effective May 5, 2022.

(b) Affected ADs

This AD replaces AD 2021–17–18, Amendment 39–21701 (86 FR 46766, August 20, 2021) (AD 2021–17–18).

(c) Applicability

This AD applies to all Leonardo S.p.a. Model A109C, A109K2, A109E, A109S, and AW109SP helicopters, certificated in any category.

(d) Subject

Joint Aircraft System Component (JASC) Code 6400, Tail Rotor System.

(e) Unsafe Condition

This AD was prompted by a report of a crack on the tail rotor (TR) mast. The FAA is issuing this AD to address cracking on the TR mast, which could lead to failure of the TR mast, with consequent loss of control of the helicopter.

(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 2021–0144, dated June 17, 2021 (EASA AD 2021–0144).

(h) Exceptions to EASA AD 2021–0144

(1) Where EASA AD 2021–0144 refers to its effective date, this AD requires using September 7, 2021 (the effective date of AD 2021–17–18).

(2) The “Remarks” section of EASA AD 2021–0144 does not apply to this AD.

(3) Where EASA AD 2021–0144 refers to flight hours (FH), this AD requires using hours time-in-service.

(4) Where paragraph (1) of EASA AD 2021–0144 specifies a compliance time of 25 FH or 3 months, whichever occurs first, this AD requires compliance within 25 hours time-in-service after September 7, 2021 (the effective date of AD 2021–17–18).

(5) Where Note 1 of EASA AD 2021–0144 specifies a tolerance of 30 FH, this AD does not allow a tolerance.

(6) The initial compliance time for the inspection specified in paragraph (5) of EASA AD 2021–0144 is at the compliance time specified in paragraph (5) of EASA AD 2021–0144, or within 30 days after the

effective date of this AD, whichever occurs later.

(7) Where paragraph (6) of EASA AD 2021–0144 states the term “discrepancies,” for the purposes of this AD discrepancies include dents, corrosion, elongation, scratches, wear, excessive wear (web visible), fretting, or stepping.

(8) Where paragraph (7) of EASA AD 2021–0144 states the term “discrepancies,” for the purposes of this AD discrepancies include abnormal wear condition, corrosion, fretting, crack, or damage (including dents, elongation, scratches, or stepping).

(9) Where EASA AD 2021–0144 defines “serviceable part,” and that definition specifies instructions that are “approved under Leonardo Design Organization Approval (DOA) or by EASA,” for this AD, the repair must be accomplished using a method approved by the Manager, General Aviation and Rotorcraft Section, International Validation Branch, FAA; or EASA; or Leonardo S.p.a.’s EASA DOA. If approved by the DOA, the approval must include the DOA-authorized signature.

(10) Where Note 2 and paragraph (7) of EASA AD 2021–0144 specify instructions that are “approved under Leonardo DOA or by EASA,” for this AD, the repair must be accomplished using a method approved by the Manager, General Aviation and Rotorcraft Section, International Validation Branch, FAA; or EASA; or Leonardo S.p.a.’s EASA DOA. If approved by the DOA, the approval must include the DOA-authorized signature.

(11) Where the service information referenced in EASA AD 2021–0144 specifies to contact the manufacturer for corrective action, this AD requires the repair to be done in accordance with a method approved by the Manager, General Aviation and Rotorcraft Section, International Validation Branch, FAA; or EASA; or Leonardo S.p.a.’s EASA DOA. If approved by the DOA, the approval must include the DOA-authorized signature.

(12) Where the service information referenced in EASA AD 2021–0144 specifies to discard a certain part, this AD requires removing that part from service.

(i) Special Flight Permit

Special flight permits may be issued in accordance with 14 CFR 21.197 and 21.199 to operate the helicopter to a location where the actions of this AD can be performed, provided no passengers are onboard.

(j) Alternative Methods of Compliance (AMOCs)

(1) The Manager, International Validation 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 manager of the International Validation Branch, send it to the attention of the person identified in paragraph (k) of this AD. Information may be emailed to: 9-AVS-AIR-730-AMOC@faa.gov.

(2) 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.

(k) Related Information

For more information about this AD, contact Andrea Jimenez, Aerospace Engineer, COS Program Management Section, Operational Safety Branch, FAA, 1600 Stewart Ave., Suite 410, Westbury, NY 11590; phone: (516) 228–7330; email: andrea.jimenez@faa.gov.

(l) 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 this AD specifies otherwise.

(3) The following service information was approved for IBR on September 7, 2021 (86 FR 46766, August 20, 2021).

(i) European Union Aviation Safety Agency (EASA) AD 2021–0144, dated June 17, 2021.

(ii) [Reserved]

(4) For EASA AD 2021–0144, contact the EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 8999 000; 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>.

(5) You may view this service information at the 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. This material may be found in the AD docket on the internet at <https://www.regulations.gov> by searching for and locating Docket No. FAA–2022–0024.

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

Issued on March 24, 2022.

Lance T. Gant,

Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2022–06620 Filed 3–30–22; 8:45 am]

BILLING CODE 4910–13–P

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

This rule is being published by the Office of the Federal Register to correct an editorial or technical error that appeared in the most recent annual

revision of the Code of Federal Regulations.

■ In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.641 to 1.850), revised as of April 1, 2021, in section 1.642(h)–2, revise paragraphs (a), (b), and (c) to read as follows:

§ 1.642(h)–2 Excess deductions on termination of an estate or trust.

(a) *Excess deductions*—(1) *In general.* If, on the termination of an estate or trust, the estate or trust has for its last taxable year deductions (other than the deductions allowed under section 642(b) (relating to the personal exemption) or section 642(c) (relating to charitable contributions)) in excess of gross income, the excess deductions as determined under paragraph (b) of this section are allowed under section 642(h)(2) as items of deduction to the beneficiaries succeeding to the property of the estate or trust.

(2) *Treatment by beneficiary.* A beneficiary may claim all or part of the amount of the deductions provided for in paragraph (a) of this section, as determined after application of paragraph (b) of this section, before, after, or together with the same character of deductions separately allowable to the beneficiary under the Internal Revenue Code for the beneficiary's taxable year during which the estate or trust terminated as provided in paragraph (c) of this section.

(b) *Character and amount of excess deductions*—(1) *Character.* The character and amount of the excess deductions on termination of an estate or trust will be determined as provided in this paragraph (b). Each deduction comprising the excess deductions under section 642(h)(2) retains, in the hands of the beneficiary, its character (specifically, as allowable in arriving at adjusted gross income, as a non-miscellaneous itemized deduction, or as a miscellaneous itemized deduction) while in the estate or trust. An item of deduction succeeded to by a beneficiary remains subject to any additional applicable limitation under the Internal Revenue Code and must be separately stated if it could be so limited, as provided in the instructions to Form 1041, *U.S. Income Tax Return for Estates and Trusts*, and the Schedule K–1 (Form 1041), *Beneficiary's Share of Income, Deductions, Credit, etc.*, or successor forms.

(2) *Amount.* The amount of the excess deductions in the final year is determined as follows:

(i) Each deduction directly attributable to a class of income is

allocated in accordance with the provisions in § 1.652(b)–(a);

(ii) To the extent of any remaining income after application of paragraph (b)(2)(i) of this section, deductions are allocated in accordance with the provisions in § 1.652(b)–3(b) and (d); and

(iii) Deductions remaining after the application of paragraph (b)(2)(i) and (ii) of this section comprise the excess deductions on termination of the estate or trust. These deductions are allocated to the beneficiaries succeeding to the property of the estate or trust in accordance with § 1.642(h)–4.

(c) *Year of termination*—(1) *In general.* The deductions provided for in paragraph (a) of this section are allowable only in the taxable year of the beneficiary in which or with which the estate or trust terminates, whether the year of termination of the estate or trust is of normal duration or is a short taxable year.

(2) *Example.* Assume that a trust distributes all its assets to B and terminates on December 31, Year X. As of that date, it has excess deductions of \$18,000, all characterized as allowable in arriving at adjusted gross income under section 67(e). B, who reports on the calendar year basis, could claim the \$18,000 as a deduction allowable in arriving at B's adjusted gross income for Year X. However, if the deduction (when added to other allowable deductions that B claims for the year) exceeds B's gross income, the excess may not be carried over to any year subsequent to Year X.

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[FR Doc. 2022–06880 Filed 3–30–22; 8:45 am]

BILLING CODE 0099–10–D

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

Income Taxes

CFR Correction

This rule is being published by the Office of the Federal Register to correct an editorial or technical error that appeared in the most recent annual revision of the Code of Federal Regulations.

In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.641 to 1.850), revised as of April 1, 2021, make the following corrections:

■ 1. In section 1.817A–1, add paragraph (c) to read as follows:

§ 1.817A–1 Certain modified guaranteed contracts.

* * * * *

(c) *Applicability dates.* Paragraph (b) of this section applies to taxable years beginning after *October 13, 2020*. However, a taxpayer may choose to apply the rules of paragraph (b) of this section for a taxable year beginning after December 31, 2017, the effective date of the revision of section 807 by Public Law 115–97, and on or before *October 13, 2020*, provided the taxpayer consistently applies the rules of paragraph (b) of this section to that taxable year and all subsequent taxable years. See section 7805(b)(7). For taxable years beginning on or before *October 13, 2020*, see paragraph (b) of this section as contained in 26 CFR part 1 revised as of April 1, 2020.

* * * * *

1.818–2 [Amended]

■ 2. In section 1.818–2, remove paragraph (c).

[FR Doc. 2022–06881 Filed 3–30–22; 8:45 am]

BILLING CODE 0099–10–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2022–0234]

RIN 1625–AA87

Security Zone; San Diego Bay, San Diego, CA

AGENCY: Coast Guard, Department of Homeland Security (DHS).

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary security zone for all navigable waters within a 200-yard radius of the U.S. Coast Guard Cutter (USCGC) KIMBALL while berthed at 10th Avenue Marine Terminal in San Diego, CA. The security zone is needed to protect the military vessel, personnel in and around the military vessel, navigable waterways, and waterfront facilities. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port San Diego.

DATES: This rule is effective from 7 a.m. until 8 p.m. on March 31, 2022.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2022–