

(i) Airbus Helicopters Emergency Alert Service Bulletin No. ASB MBB-BK117 C-2-85A-041, Revision 2, dated March 4, 2014.

(ii) Reserved.

(3) For Airbus Helicopters service information identified in this AD, contact Airbus Helicopters, Inc., 2701 N. Forum Drive, Grand Prairie, TX 75052; telephone (972) 641-0000 or (800) 232-0323; fax (972) 641-3775; or at <http://www.airbushelicopters.com/techpub>.

(4) You may view this service information at FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137. For information on the availability of this material at the FAA, call (817) 222-5110.

(5) 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, call (202) 741-6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued in Fort Worth, Texas, on June 13, 2014.

Kim Smith,

Directorate Manager, Rotorcraft Directorate, Aircraft Certification Service.

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2013-1090; Directorate Identifier 2013-SW-017-AD; Amendment 39-17873; AD 2014-12-12]

RIN 2120-AA64

Airworthiness Directives; Airbus Helicopters (Previously Eurocopter France) Helicopters

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: We are adopting a new airworthiness directive (AD) for certain Airbus Helicopters Model EC120B and EC130B4 helicopters. This AD requires replacing parts of the sliding door star support attachment assembly, depending on the outcome of required inspections. This AD is prompted by a report that passengers in a helicopter were forced to exit through the pilot door after landing because they could not open the sliding door from the inside. The actions of this AD are intended to prevent failure of the sliding door star support attachment, which could inhibit operation of a sliding door from inside, delaying the evacuation of passengers during an emergency.

DATES: This AD is effective August 4, 2014.

The Director of the Federal Register approved the incorporation by reference of certain documents listed in this AD as of August 4, 2014.

ADDRESSES: For service information identified in this AD, contact Airbus Helicopters, Inc., 2701 N. Forum Drive, Grand Prairie, Texas 75052; telephone (972) 641-0000 or (800) 232-0323; fax (972) 641-3775; or at <http://www.airbushelicopters.com/techpub>. You may review the referenced service information at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov> or in person at the Docket Operations Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this AD, the European Aviation Safety Agency (EASA) AD, any incorporated-by-reference service information, the economic evaluation, any comments received, and other information. The street address for the Docket Operations Office (phone: 800-647-5527) is U.S. Department of Transportation, Docket Operations Office, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590.

FOR FURTHER INFORMATION CONTACT: Gary Roach, Aviation Safety Engineer, Regulations and Policy Group, Rotorcraft Directorate, FAA, 2601 Meacham Blvd., Fort Worth, Texas 76137; telephone (817) 222-5110; email gary.b.roach@faa.gov.

SUPPLEMENTARY INFORMATION:

Discussion

On January 2, 2014, at 79 FR 74, the **Federal Register** published our notice of proposed rulemaking (NPRM), which proposed to amend 14 CFR part 39 by adding an AD that would apply to certain Eurocopter France (now Airbus Helicopters) Model EC120B and EC130B4 helicopters. The NPRM proposed to require, within 165 hours time-in-service, visually inspecting the upper and lower locking pin control rod end fittings, and replacing the control rod fitting before further flight if it is bent, twisted, or broken. The NPRM also proposed to require cleaning and dye penetrant inspecting the star support pin for a crack, and replacing the star support pin before further flight if there is a crack. Lastly, the NPRM proposed to require reinforcing the sliding door

star support stringer by installing three carbon fabric plies. The proposed requirements were intended to prevent failure of the operation of a sliding door from inside, which could delay evacuation of passengers during an emergency.

The NPRM was prompted by AD No. 2013-0093, dated April 15, 2013, and corrected on April 17, 2013, issued by EASA, which is the Technical Agent for the Member States of the European Union, to correct an unsafe condition for Model EC120B and EC130B4 helicopters after a case was reported where passengers could not open a helicopter's sliding door after landing. EASA advises that an investigation revealed a failure of the sliding door star axle support.

Since we issued the NPRM, Eurocopter France changed its name to Airbus Helicopters. This AD reflects that change and updates the contact information to obtain service documentation.

Comments

We gave the public the opportunity to participate in developing this AD, but we did not receive any comments on the NPRM (79 FR 74, January 2, 2014).

FAA's Determination

These helicopters have been approved by the aviation authority of France and are approved for operation in the United States. Pursuant to our bilateral agreement with France, EASA, its technical representative, has notified us of the unsafe condition described in the EASA AD. We are issuing this AD because we evaluated all information provided by EASA and determined the unsafe condition exists and is likely to exist or develop on other helicopters of these same type designs and that air safety and the public interest require adopting the AD requirements as proposed, except for the name change previously described and a minor editorial change in referencing the service information in paragraph (e)(2) of this AD to meet current publishing requirements. These changes are consistent with the intent of the proposals in the NPRM (79 FR 74, January 2, 2014) and will not increase the economic burden on any operator nor increase the scope of the AD.

Related Service Information

Eurocopter issued Alert Service Bulletin (ASB) No. EC120-52A014 for Model EC120B helicopters and ASB No. EC130-52A009 for Model EC130B4 helicopters, both Revision 1, and both dated January 25, 2013. The ASBs state that the star support pin ruptured on the

kinematics of the sliding door locking system, and the rupture prevents sliding doors from operating. The ASBs specify visual and dye penetrant inspections of sections of the sliding door attachment assembly and reinforcement of the sliding door star support.

Costs of Compliance

We estimate that this AD will affect 284 helicopters of U.S. Registry. We estimate that operators may incur the following costs in order to comply with this AD with an average labor cost of \$85 per work-hour:

- Visually inspecting the upper and lower locking pin control rod end fittings requires 1 work-hour and a minimal amount for consumable materials for an estimated cost of \$85 per helicopter, or \$24,140 for the U.S. fleet.
- Replacing the upper and lower locking pin control rod end fittings with airworthy fittings requires 5 work-hours for a labor cost of \$425. Parts will cost about \$242 for an estimated total cost of \$667 per helicopter.
- Dye penetrant inspecting the star support pin for a crack requires 2 work-hours and no parts for an estimated cost of \$170 per helicopter.
- Replacing the star support pin requires 5 work-hours. Parts will cost about \$200 for an estimated total cost of \$625 per helicopter.
- Installing three carbon fabric plies to reinforce the sliding door star support requires 5 work-hours. Parts will cost \$200 for an estimated total cost of \$625 per helicopter.

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.

We are 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 helicopters identified in this rulemaking action.

Regulatory Findings

This AD will not have federalism implications under Executive Order 13132. This AD will 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 that this AD:

- (1) Is not a "significant regulatory action" under Executive Order 12866;
- (2) Is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979);
- (3) Will not affect intrastate aviation in Alaska to the extent that it justifies making a regulatory distinction; and
- (4) 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.

We prepared an economic evaluation of the estimated costs to comply with this AD and placed it in the AD docket.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA amends 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):

2014-12-12 Airbus Helicopters (Previously Eurocopter France): Amendment 39-17873; Docket No. FAA-2013-1090; Directorate Identifier 2013-SW-017-AD.

(a) Applicability

This AD applies to following helicopters, certificated in any category, except those helicopters with modification 07 3796 or 07 2921 installed:

- (1) Model EC120B helicopters, serial numbers up to and including 1367, with a sliding door, Part Number (P/N) C526A2370101, installed; and
- (2) Model EC130B4 helicopters with a sliding door, P/N C526S1101051, installed.

(b) Unsafe Condition

This AD defines the unsafe condition as a failure of the sliding door star axle support.

This condition could prevent operation of a sliding door from inside, which could delay evacuation of passengers during an emergency.

(c) Effective Date

This AD becomes effective August 4, 2014.

(d) 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.

(e) Required Actions

Within 165 hours time-in-service:

- (1) Visually inspect each upper and lower locking pin control rod end fitting (control end fitting) for a bend, twist, or breakage. If a control end fitting is bent, twisted, or broken, before further flight, replace the control end fitting with an airworthy control end fitting.
- (2) Clean and dye penetrant inspect the star support pin for a crack in the areas identified as Zone X and Zone Y in Figure 3 of Eurocopter Alert Service Bulletin No. EC120-52A014, Revision 1, dated January 25, 2013 (ASB No. EC120-52A014) or Eurocopter Alert Service Bulletin No. EC130-52A009, Revision 1, dated January 25, 2013 (ASB No. EC130-52A009), as applicable to your model helicopter. If there is a crack in the star support pin, before further flight, replace the star support pin with an airworthy star support pin.
- (3) Reinforce the sliding door star support stringer by installing three carbon fabric plies by following the Accomplishment Instructions, paragraph 3.B.2.d. of ASB No. EC120-52A014 or ASB No. EC130-52A009, as applicable to your model helicopter, except this AD does not require you to comply with paragraph 3.C.

(f) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Safety Management Group, FAA, may approve AMOCs for this AD. Send your proposal to: Gary Roach, Aviation Safety Engineer, Regulations and Policy Group, Rotorcraft Directorate, FAA, 2601 Meacham Blvd., Fort Worth, Texas 76137; telephone (817) 222-5110; email gary.b.roach@faa.gov.

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, we suggest 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.

(g) Additional Information

The subject of this AD is addressed in European Aviation Safety Agency (EASA) AD No. 2013-0093, dated April 15, 2013, and corrected on April 17, 2013. You may view the EASA AD on the Internet at <http://www.regulations.gov> in Docket No. FAA-2013-1090.

(h) Subject

Joint Aircraft Service Component (JASC) Code: 5220, Emergency Exits.

(i) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference 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.

(i) Eurocopter Alert Service Bulletin No. EC120–52A014, Revision 1, dated January 25, 2013.

(ii) Eurocopter Alert Service Bulletin No. EC130–52A009, Revision 1, dated January 25, 2013.

(3) For Eurocopter service information identified in this AD, contact Airbus Helicopters, Inc., 2701 N. Forum Drive, Grand Prairie, Texas 75052; telephone (972) 641–0000 or (800) 232–0323; fax (972) 641–3775; or at <http://www.airbushelicopters.com/techpub>.

(4) You may view this service information at FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137. For information on the availability of this material at the FAA, call (817) 222–5110.

(5) 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, call (202) 741–6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued in Fort Worth, Texas, on June 13, 2014.

Kim Smith,

Directorate Manager, Rotorcraft Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1

[TD 9672]

RIN 1545–BL55

Tax Credit for Employee Health Insurance Expenses of Small Employers

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations on the tax credit available to certain small employers that offer health insurance coverage to their employees. The credit is provided under section 45R of the Internal Revenue Code (Code), enacted by the Patient Protection and Affordable Care Act. These regulations affect small employers, both taxable and tax-exempt

that are or might be eligible for the tax credit.

DATES: *Effective date:* These regulations are effective on June 30, 2014.

Applicability dates: For dates of applicability, see § 1.45R–5(d).

FOR FURTHER INFORMATION CONTACT:

Stephanie Caden, (202) 317–6846 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 45R of the Code offers a tax credit to certain small employers that provide insured health coverage to their employees. Section 45R was added to the Code by section 1421 of the Patient Protection and Affordable Care Act, enacted March 23, 2010, Public Law 111–148 (as amended by section 10105(e) of the Patient Protection and Affordable Care Act, which was amended by the Health Care and Education Reconciliation Act of 2010, Public Law 111–152 (124 Stat. 1029)) (collectively, the “Affordable Care Act”).

Section 45R(a) provides a health insurance credit that is available to certain eligible small employers for any taxable year in the credit period. Section 45R(d) provides that in order to be an eligible small employer with respect to any taxable year, an employer must have in effect a contribution arrangement that qualifies under section 45R(d)(4) and must have no more than 25 full-time equivalent employees (FTEs), and the average annual wages of its FTEs must not exceed an amount equal to twice the dollar amount determined under section 45R(d)(3)(B). The amount determined under section 45R(d)(3)(B) is \$25,000 (a dollar amount which is adjusted for inflation for taxable years beginning after December 31, 2013, and is \$25,400 for taxable years beginning in 2014).

Section 45R(d)(4) provides that a contribution arrangement qualifies if it requires an eligible small employer to make a nonelective contribution on behalf of each employee who enrolls in a qualified health plan (QHP) offered to employees by the employer through an Exchange in an amount equal to a uniform percentage (not less than 50 percent) of the premium cost of the QHP (referred to in this preamble as the uniform percentage requirement). For purposes of section 45R, an Exchange refers to a Small Business Health Options Program (SHOP) Exchange, established pursuant to section 1311 of the Affordable Care Act and defined in 45 CFR 155.20. For purposes of this preamble and the final regulations, a contribution arrangement that meets

these requirements is referred to as a “qualifying arrangement.”

Section 45R(b) provides that, subject to the reductions described in section 45R(c), the amount of the credit is equal to 50 percent (35 percent in the case of a tax-exempt eligible small employer) of the lesser of (1) the aggregate amount of nonelective contributions the employer made on behalf of its employees during the taxable year under the qualifying arrangement for premiums for QHPs offered by the employer to its employees through a SHOP Exchange, or (2) the aggregate amount of nonelective contributions the employer would have made during the taxable year under the arrangement if each employee for which a contribution would be taken into account under clause (1) of this sentence had enrolled in a QHP which had a premium equal to the average premium (as determined by the Secretary of Health and Human Services) for the small group market in the rating area in which the employee enrolls for coverage.

Section 45R(c) phases out the credit based upon the number of the employer’s FTEs in excess of 10 and the amount by which the average annual wages exceeds \$25,000 (a dollar amount which is adjusted for inflation for taxable years beginning after December 31, 2013, and is \$25,400 for taxable years beginning in 2014). Specifically, section 45R(c) provides that the credit amount determined under section 45R(b) is reduced (but not below zero) by the sum of: (1) The credit amount determined under section 45R(b) multiplied by a fraction, the numerator of which is the total number of FTEs of the employer in excess of 10 and the denominator of which is 15, and (2) the credit amount determined under section 45R(b) multiplied by a fraction, the numerator of which is the average annual wages of the employer in excess of the dollar amount in effect under section 45R(d)(3)(B) and the denominator of which is that dollar amount. Section 45R(d)(3) provides that the average annual wages of an eligible small employer for any taxable year is the amount determined by dividing the aggregate amount of wages that were paid by the employer to employees during the taxable year by the number of FTEs of the employer and rounding that amount to the next lowest multiple of \$1,000.

Section 45R(e)(2) provides that for taxable years beginning in or after 2014, the credit period means the two-consecutive-taxable year period beginning with the first taxable year in which the employer (or any predecessor) offers one or more QHPs to