

well. The angle of installation and detailed design features will determine the nature of the occupant response. The FAA will amend these special conditions or issue new special conditions, should unusual occupant response in the required dynamic tests, or additional research into occupant-injury mechanisms, indicate these special conditions are inadequate. Any future special conditions would include due public notice.

Conclusion

This action affects only certain novel or unusual design features on one model of airplane. It is not a rule of general applicability.

Under standard practice, the effective date of final special conditions would be 30 days after the date of publication in the **Federal Register**; however, as the certification date for the Boeing Model 787-9 airplane is imminent, the FAA finds that good cause exists to make these special conditions effective upon publication in the **Federal Register**.

List of Subjects in 14 CFR Part 25

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

The authority citation for these special conditions is as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

The Special Conditions

Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are issued as part of the type-certification basis for Boeing Model 787-9 airplanes modified by Boeing.

Side-Facing Seats Conditions

In addition to the requirements of § 25.562:

1. Existing Criteria: Compliance with § 25.562(c)(5) is required, except that, if the anthropomorphic test device (ATD) has no apparent contact with the seat/structure but has contact with an inflatable restraint, a head-injury criterion (HIC) unlimited score in excess of 1000 is acceptable, provided the HIC15 score for that contact is less than 700.

2. Body-to-Wall/Furnishing Contact: If a seat is installed aft of structure (e.g., an interior wall or furnishing) that does not provide a homogenous contact surface for the expected range of occupants and yaw angles, then additional analysis and/or test(s) may be required to demonstrate that the injury criteria are met for the area which an occupant could contact. For example, if different yaw angles could result in different inflatable-restraint

performance, then additional analysis or separate test(s) may be necessary to evaluate performance.

3. Neck Injury Criteria: The seating system must protect the occupant from experiencing serious neck injury. The assessment of neck injury must be conducted with the inflatable restraint activated unless there is reason to also consider that the neck-injury potential would be higher below the inflatable-restraint threshold.

a. The N_{ij} must be below 1.0, where $N_{ij} = F_z/F_{zc} + M_y/M_{yc}$, and N_{ij} intercepts limited to:

- i. $F_{zc} = 1530$ lb for tension.
- ii. $F_{zc} = 1385$ lb for compression.
- iii. $M_{yc} = 229$ lb-ft in flexion.
- iv. $M_{yc} = 100$ lb-ft in extension.

b. In addition, peak F_z must be below 937 lb in tension and 899 lb in compression.

c. Rotation of the head about its vertical axis relative to the torso is limited to 105 degrees in either direction from forward-facing.

d. The neck must not impact any surface.

4. Spine and Torso Injury Criteria:

a. The shoulders must remain aligned with the hips throughout the impact sequence, or support for the upper torso must be provided to prevent forward or lateral flailing beyond 45 degrees from the vertical during significant spinal loading.

b. Significant concentrated loading on the occupant's spine, in the area between the pelvis and shoulders during impact, including rebound, is not acceptable. During this type of contact, the interval for any rearward (X direction) acceleration exceeding 20g must be less than 3 milliseconds as measured by the thoracic instrumentation specified in 49 CFR part 572, subpart E, filtered in accordance with SAE International (SAE) J211-1.

c. Occupant must not interact with the armrest or other seat components in any manner significantly different than would be expected for a forward-facing seat installation.

5. Longitudinal test(s), as necessary, must be performed with the FAA Hybrid III ATD, undeformed floor, most-critical yaw case(s) for injury, and with all lateral structural supports (armrests/walls) installed. For the pass/fail injury assessments, see the criteria listed in special conditions 1 through 4, above.

Note: Boeing must demonstrate that the installation of seats via plinths or pallets meets all applicable requirements. Compliance with the guidance contained in FAA Policy Memorandum PS-ANM-100-2000-00123, dated February 2, 2000, titled

“Guidance for Demonstrating Compliance with Seat Dynamic Testing for Plinths and Pallets,” is acceptable to the FAA.

Inflatable Lapbelt Conditions

If inflatable lapbelts are installed on single-place side-facing seats, the inflatable lapbelt(s) must meet Special Conditions 25-431-SC.

Issued in Renton, Washington, on April 14, 2015.

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DEPARTMENT OF LABOR

Employment and Training Administration

20 CFR Part 655

Temporary Employment of Foreign Workers in the United States; CFR Correction

In Title 20 of the Code of Federal Regulations, Parts 500 to 656, revised as of April 1, 2014, on page 314, in § 655.10, the second paragraph (h) and the second paragraph (i) are removed.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9718]

RIN 1545-BH37

Period of Limitations on Assessment for Listed Transactions Not Disclosed Under Section 6011; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations (TD 9718) that were published in the **Federal Register** on Tuesday, March 31, 2015 (80 FR 16973). The final regulations relating to the exception to the general three-year period of limitations on assessment under section 6501(c)(10) of the Internal Revenue Code (Code) for listed transactions that taxpayer failed to disclosed as required under section 6011.