# **Proposed Rules**

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

#### **DEPARTMENT OF TRANSPORTATION**

## **Federal Aviation Administration**

14 CFR Part 39

[Docket No. 2000-CE-64-AD]

RIN 2120-AA64

Airworthiness Directives; Robert E. Rust Models DeHavilland DH.C1 Chipmunk 21, 22, and 22A Airplanes

**AGENCY:** Federal Aviation Administration, DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** This document proposes to adopt a new airworthiness directive (AD) that would apply to certain Robert E. Rust (R.E. Rust) Models DeHavilland DH.C1 Chipmunk 21, 22, and 22A airplanes. This proposed AD would require you to repetitively inspect the tailplane attachment brackets and replace each bracket. This proposed AD would also require you to repetitively inspect each joint of the port and starboard engine mount frame and the rear upper mount frame tubes for cracks and/or damage and repair any cracks and/or damage found. This proposed AD is the result of reports of stress corrosion cracking found on the tailplane attachment brackets and fatigue cracking and chaffing of the engine mount frame. The actions specified by this proposed AD are intended to prevent failure of the tailplane attachment brackets and failure of the engine mount, which could result in loss of the tail section and separation of the engine from the airplane respectively. Such failures could lead to loss of control of the airplane.

**DATES:** The Federal Aviation Administration (FAA) must receive any comments on this proposed rule on or before January 17, 2003.

**ADDRESSES:** Submit comments to FAA, Central Region, Office of the Regional Counsel, Attention: Rules Docket No.

2000–CE–64–AD, 901 Locust, Room 506, Kansas City, Missouri 64106. You may view any comments at this location between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. You may also send comments electronically to the following address: 9-ACE–7–Docket@faa.gov. Comments sent electronically must contain "Docket No. 2000–CE–64–AD" in the subject line. If you send comments electronically as attached electronic files, the files must be formatted in Microsoft Word 97 for Windows or ASCII text.

You may get service information that applies to this proposed AD from DeHavilland Support Limited, Duxford Airfield, Bldg. 213, Cambridgeshire, CB2 4QR, United Kingdom, telephone: +44 1223 830085, e-mail: info@dhsupport.com. You may also view this information at the Rules Docket at the address above.

FOR FURTHER INFORMATION CONTACT: Cindy Lorenzen, Aerospace Engineer, FAA, Atlanta Aircraft Certification Office, 1895 Phoenix Boulevard, Suite 450, Atlanta, Georgia; telephone: (770)

703-6078; facsimile: (770) 703-6097.

#### SUPPLEMENTARY INFORMATION:

#### **Comments Invited**

How Do I Comment on This Proposed AD?

The FAA invites comments on this proposed rule. You may submit whatever written data, views, or arguments you choose. You need to include the rule's docket number and submit your comments to the address specified under the caption ADDRESSES. We will consider all comments received on or before the closing date. We may amend this proposed rule in light of comments received. Factual information that supports your ideas and suggestions is extremely helpful in evaluating the effectiveness of this proposed AD action and determining whether we need to take additional rulemaking action.

Are There Any Specific Portions of This Proposed AD I Should Pay Attention To?

The FAA specifically invites comments on the overall regulatory, economic, environmental, and energy aspects of this proposed rule that might suggest a need to modify the rule. You may view all comments we receive before and after the closing date of the

rule in the Rules Docket. We will file a report in the Rules Docket that summarizes each contact we have with the public that concerns the substantive parts of this proposed AD.

How Can I Be Sure FAA Receives My Comment?

If you want FAA to acknowledge the receipt of your mailed comments, you must include a self-addressed, stamped postcard. On the postcard, write "Comments to Docket No. 2000–CE–64–AD." We will date stamp and mail the postcard back to you.

#### Discussion

What Events Have Caused This Proposed AD?

The FAA has received reports that an unsafe condition may exist on certain R.E. Rust Models DeHavilland DH.C1 Chipmunk 21, 22, and 22A airplanes. After a review of several of these airplanes, stress corrosion cracking was found on the tailplane attachment brackets and fatigue cracks and chaffing were found on the engine mount frame.

We have determined that tailplane attachment brackets, pre-modification H357, are made from material susceptible to stress corrosion cracking. Modification No. H357 introduces a new tailplane attachment fitting, part number (P/N) C1.TP.313, that is made from a different type of material than that of the original tailplane attachment fitting, P/N C1.TP.167.

Cracks in the engine mount frame were found in the area of the junction of the front and rear top tube and engine mounting foot support brackets and in the front of the frame. We have determined that fatigue is the cause of the cracks. The upper aft mount frame tubes were also found to have damage caused by chaffing by the cowling support rod.

What Are the Consequences if the Condition Is Not Corrected?

These conditions, if not corrected, could result in failure of the tailplane attachment brackets and failure of the engine mount. Such failures could lead to loss of control of the airplane.

Is There Service Information That Applies to This Subject?

British Aerospace (now DeHavilland Support Limited) has issued BAe Aircraft Mandatory Technical News Sheet CT (C1) No. 176, Issue 2, dated November 1, 1997; and BAe Aircraft Mandatory Technical News Sheet CT (C1) No. 190, Issue 2, dated April 1, 1995.

What Are the Provisions of This Service Information?

BAe Aircraft Mandatory Technical News Sheet CT (C1) No. 176, Issue 2, dated November 1, 1997, includes procedures for:

- Repetitively inspecting the tailplane attachment brackets for cracks; and
- Replacing any cracked bracket found upon inspection or as a terminating action for the repetitive inspections.

BAe Aircraft Mandatory Technical News Sheet CT (C1) No. 190, Issue 2, dated April 1, 1995, includes procedures for:

 Repetitively inspecting each joint of the engine mount frame and the rear

- upper mount frame tubes for cracks and/or damage; and
- —Repairing any cracks and/or damage found.

# The FAA's Determination and an Explanation of the Provisions of this Proposed AD

What Has FAA Decided?

After examining the circumstances and reviewing all available information related to the incidents described above, we have determined that:

- —The unsafe condition referenced in this document exists or could develop on other R.E. Rust Models DeHavilland DH.C1 Chipmunk 21, 22, and 22A airplanes of the same type design;
- —The actions specified in the previously-referenced service information should be accomplished on the affected airplanes; and

—AD action should be taken in order to correct this unsafe condition.

What Would This Proposed AD Require?

This proposed AD would require you to incorporate the actions in the previously-referenced service information.

### **Cost Impact**

How Many Airplanes Would This Proposed AD Impact?

We estimate that this proposed AD affects 54 airplanes in the U.S. registry.

What Would Be the Cost Impact of This Proposed AD on Owners/Operators of the Affected Airplanes?

We estimate the following costs to accomplish the proposed inspections of the tailplane attachment brackets:

Labor cost	Parts cost	Total cost per airplane	Total cost on U.S. operators
32 workhours $\times$ \$60 per hour = \$1,920.	No parts required	\$1,920	\$1,920 × 54 = \$103,680.

We estimate the following costs to accomplish any necessary replacements that would be required based on the results of the proposed inspection. We have no way of determining the number of airplanes that may need such replacement:

Labor cost	Parts cost	Total cost per bracket
3 workhours × \$60 per hour = \$180 per bracket	\$600 per bracket (2 brackets per airplane)	\$180 + \$600 = \$780.

We estimate the following costs to accomplish the proposed inspections of the engine mount frame:

Labor cost	Parts cost	Total cost per airplane	Total cost on U.S. operators
16 workhours $\times$ \$60 per hour = \$960.	No parts required	\$960	\$960 × 54 = \$51,840.

The FAA has no method of determining the number of repairs or replacements each owner/operator would incur over the life of each of the affected airplanes based on the results of the proposed inspections. We have no way of determining the number of airplanes that may need such repair. The extent of damage may vary on each airplane.

### Compliance Time of This Proposed AD

What Would Be the Compliance Time of This Proposed AD?

The compliance time of this proposed AD is "within the next 90 calendar days after the effective date of this AD."

Why Is the Proposed Compliance Time Presented in Calendar Time Instead of Hours Time-In-Service (TIS)?

An unsafe condition specified by this proposed AD is caused by corrosion. Corrosion can occur regardless of whether the aircraft is in operation or is

in storage. Therefore, to assure that the unsafe condition specified in the proposed AD does not go undetected for a long period of time, the compliance is presented in calendar time instead of hours time-in-service (TIS).

#### **Regulatory Impact**

Would This Proposed AD Impact Various Entities?

The regulations proposed herein would 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. Therefore, it is determined that this proposed rule would not have federalism implications under Executive Order 13132.

Would This Proposed AD Involve a Significant Rule or Regulatory Action?

For the reasons discussed above, I certify that this proposed action (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); and (3) if promulgated, 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. A copy of the draft regulatory evaluation prepared for this action has been placed in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption ADDRESSES.

# List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

# The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (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.

(e) Can I comply with this AD in any other

way? You may use an alternative method of

compliance or adjust the compliance time if:

#### § 39.13 [Amended]

2. FAA amends § 39.13 by adding a new airworthiness directive (AD) to read as follows: Robert E. Rust: Docket No. 2000-CE-64-AD

(a) What airplanes are affected by this AD? This AD affects the following R.E. Rust Models DeHavilland DH.C1 Chipmunk 21, 22, and 22A airplanes, serial numbers C1–001 through C1–1014, that are type certificated in any category.

Note 1: We recommend all owners/ operators of DeHavilland DH.C1 Chipmunk 21, 22, and 22A airplanes, serial numbers C1–001 through C1–1014, with experimental airworthiness certificates comply with the actions required in this AD.

(b) Who must comply with this AD? Anyone who wishes to operate any of the airplanes identified in paragraph (a) of this AD must comply with this AD.

(c) What problem does this AD address? The actions specified by this AD are intended to prevent failure of the tailplane attachment brackets caused by stress corrosion cracking and failure of the engine mount, which could result in loss of the tail section and separation of the engine from the airplane respectively. Such failures could lead to loss of control of the airplane.

(d) What actions must I accomplish to address this problem? To address this problem, you must accomplish the following:

(2) The Manager, Atlanta Aircraft

Certification Office (ACO), approves your

alternative. Submit your request through an

Compliance	Actions	Procedures
	(1) Tailplane Attachment Brackets	
<ul> <li>(i) Initially inspect within the next 90 days after the effective date of this AD: <ul> <li>(A) Inspect thereafter at intervals not to exceed 6 months until the modification required by paragraph (d)(1)(ii) of the AD is incorporated</li> <li>(B) When the modification required by paragraph (d)(1)(ii) is incorporated, you may terminate the repetitive inspections of the tailplane attachment bracket</li> </ul> </li> </ul>	Inspect, using dye penetrant, the tailplane attachment brackets, part-number (P/N) C1.TP.167 (or FAA-approved equivalent part) for cracks.	In accordance with British Aerospace Military Aircraft and Aerostructures (BAe Aircraft) Mandatory Technical News Sheet CT (C1) No. 176, Issued 2, dated November 1, 1997; and Civil Modification Mandatory Modification No. Chipmunk H357, dated March 12, 1984.
ii) At whichever of the following that occurs first:  (A) Prior to further flight after the inspection where any crack is found; or  (B) Upon accumulating 9,984 hours time-in-service (the safe life limit for P/N C1.TP.167) on the tailplane attachments brackets or within the next 90 calendar days after the effective date of this AD, whichever occurs later	Replace the tailplane attachment bracket by incorporating Modification H357 (P/N C1.TP.313) or FAA-approved equivalent part number. Installing P/N C1.TP.313 (or FAA-approved equivalent part number)terminates the repetitive inspection requirement of the tailplane attachment brackets.	In accordance with British Aerospace Military Aircraft and Aerostructures (BAe Aircraft) Mandatory Technical News Sheet CT (C1) No. 176, Issue 2, dated November 1, 1997; and Civil Modification Mandatory Modification No. Chipmunk H357, dated March 12, 1984.
iii) As of the effective date of this AD	Only install a tailplane attachment bracket that is P/N C1.TP.313, or FAA-approved equivalent part number.	Not applicable.
	(2) Engine Mount Frames	
(ii) Inspect each joint of the port and starboard engine mount frame and the rear upper mount frame tubes for cracks and/or damage.  (iii) If cracks and/or damage is found during any inspection required in paragraph (d)(2)(i) of this AD:  (A) Obtain a repair scheme from the manufacturer through the FAA at the address specified in paragraph (f) of this AD and incorporate this repair scheme, or repair in accordance with FAA Advisory Circular (AC) 43.13–1B, Change 1, dated September 27, 2001, Chapter 4, Paragraph 4–99; or  (B) Replace with a new or serviceable part.	Initially inspect within the next 90 days after the effective date of this AD. Repetitively inspect thereafter at intervals not to exceed 600 hours TIS.  Prior to further flight after the inspection in which any crack and/or damage is found. Repetitively inspect as required in paragraph (d)(2)(i) of this AD.	In accordance with British Aerospace Aerostructures Limited (BAe Aircraft) Mandatory Technical News Sheet CT (C1) No. 190, Issue 2, dated April 1, 1995.  Repair in accordance with AC 43.13–1B, Change 1, dated September 27, 2001, Chapter 4, Paragraph 4–99 or in accordance with the repair scheme obtained from DeHavilland Support Limited, Duxford Airfield, Bldg. 213, Cambridgeshire, CB2 4QR, United Kingdom. Obtain this repair scheme through the FAA at the address specified in paragraph (f) of this AD. Replace in accordance with British Aerospace Aerostructures Limited (BAe Aircraft) Mandatory Technical News Sheet CT (C1) No. 190, Issue 2, dated April 1, 1995, or AC 43.13–1B, Change 1, dated September 27, 2001, Chapter 4, Paragraph 4–99.
(3) Bind the rear upper mount frame tubes with a high density polythene tape at the location where the cowling support rod clip is secured.	Prior to further flight after the initial inspection required in paragraph (d)(1) of this AD.	In accordance with British Aerospace Aerostructures Limited (BAe Aircraft) Man- datory Technical News Sheet CT (C1) No 190, Issue 2, dated April 1, 1995.

(1) Your alternative method of compliance

provides an equivalent level of safety; and

FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Atlanta ACO.

Note 2: This AD applies to each airplane identified in paragraph (a) of this AD, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (e) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if you have not eliminated the unsafe condition, specific actions you propose to address it.

- (f) Where can I get information about any already-approved alternative methods of compliance? Contact Cindy Lorenzen, Aerospace Engineer, FAA, Atlanta Aircraft Certification Office, 1895 Phoenix Boulevard, Suite 450, Atlanta, Georgia; telephone: (770) 703–6078; facsimile: (770) 703–6097.
- (g) What if I need to fly the airplane to another location to comply with this AD? The FAA can issue a special flight permit under §§ 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate your airplane to a location where you can accomplish the requirements of this AD.
- (h) How do I get copies of the documents referenced in this AD? You may get copies of the documents referenced in this AD from DeHavilland Support Limited, Duxford Airfield, Bldg. 213, Cambridgeshire, CB2 4QR, United Kingdom, telephone: +44 1223 830090, facsimile: +44 1223 830085, e-mail: info@dhsupport.com. You may view these documents at FAA, Central Region, Office of the Regional Counsel, 901 Locust, Room 506, Kansas City, Missouri 64106.

Issued in Kansas City, Missouri, on November 4, 2002.

#### Michael Gallagher,

Manager, Small Airplane Directorate, Aircraft Certification Service.

[FR Doc. 02–28617 Filed 11–8–02; 8:45 am] **BILLING CODE 4910–13–P** 

#### **DEPARTMENT OF THE TREASURY**

#### Internal Revenue Service

26 CFR Part 1

[REG-141832-02]

RIN 1545-BB20

# **Substantiation of Incidental Expenses**

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

**ACTION:** Notice of proposed rulemaking and notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains proposed amendments to regulations

relating to the requirement to substantiate business expenses for traveling expenses while away from home. In the Rules and Regulations section of this issue of the Federal **Register**, the IRS is issuing temporary regulations relating to the requirement to substantiate business expenses for traveling expenses while away from home under section 274 of the Internal Revenue Code. The text of those regulations also serves as text for these proposed regulations. This document also contains proposed regulations amending the regulations under section 62 to conform the cross-reference to the regulations under section 274.

**DATES:** Written or electronic comments and requests for a public hearing must be received by February 10, 2003.

ADDRESSES: Send submissions to: CC:ITA:RU (REG-141832-02), Room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:ITA:RU (REG-141832-02), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at www.irs.gov/regs.

## FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, John Moriarty, (202) 622–4930; concerning submissions of comments and/or requests for a public hearing, LaNita Van Dyke, (202) 622–7180 (not toll-free numbers).

## SUPPLEMENTARY INFORMATION:

# **Background and Explanation of Provisions**

Final and temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 274. The temporary regulations authorize the Commissioner to establish a method under which a taxpayer may use a specified amount or amounts for incidental expenses paid or incurred while traveling away from home in lieu of substantiating the actual cost of incidental expenses. The text of the temporary regulations also serves, in part, as text for these proposed regulations. The preamble to the temporary regulations explains the amendment.

### **Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a

regulatory assessment is not required. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that these regulations do not require a collection of information and do not impose any new or different requirements on small entities. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact.

# Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the Federal Register.

#### **Drafting Information**

The principal author of these regulations is John Moriarty, Office of Associate Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

# List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

# **Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

# **PART 1—INCOME TAXES**

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

**Authority:** 26 U.S.C. 7805 \* \* \* Section 1.274–5 also issued under 26 U.S.C. 274(d). \* \* \*

2. Section 1.62–2 is amended by removing the last three sentences of paragraph (e)(2) and adding two