

To prevent failure of the dual shuttle valve in the number 2 hydraulic system, with reduced maximum elevator rate on the left side, which could result in pilot induced pitch oscillation, and consequent reduced controllability of the airplane, accomplish the following:

#### Replacement: Modified Airplanes

(a) Within 15,000 flight hours after completing Modification 5952, replace the dual shuttle valve in the number 2 hydraulic system with a new, improved valve, per the Accomplishment Instructions of Saab Service Bulletin 2000-29-020, dated August 14, 2001.

**Note 1:** Although Saab Service Bulletin 2000-29-020, dated August 14, 2001, specifies sending removed or replaced parts to the manufacturer or the vendor, this AD does not include such a requirement.

#### Parts Installation

(b) As of the effective date of this AD, no person may install a dual shuttle valve, part number 7329114-721, on any airplane.

#### Alternative Methods of Compliance

(c) In accordance with 14 CFR 39.19, the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA, is authorized to approve alternative methods of compliance for this AD.

#### Incorporation by Reference

(d) The actions shall be done in accordance with Saab Service Bulletin 2000-29-020, dated August 14, 2001. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Saab Aircraft AB, SAAB Aircraft Product Support, S-581.88, Linköping, Sweden. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

**Note 2:** The subject of this AD is addressed in Swedish airworthiness directive 1-164, dated August 17, 2001.

#### Effective Date

(e) This amendment becomes effective on March 24, 2004.

Issued in Renton, Washington, on February 9, 2004.

**Ali Bahrami,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*  
[FR Doc. 04-3349 Filed 2-17-04; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 39

[Docket No. 2002-NM-174-AD; Amendment 39-13483; AD 2004-04-03]

RIN 2120-AA64

#### Airworthiness Directives; Boeing Model 737-300, -400, and -500 Series Airplanes

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

**ACTION:** Final rule.

**SUMMARY:** This amendment supersedes an existing airworthiness directive (AD), applicable to certain Boeing Model 737 series airplanes, that currently requires a one-time general visual inspection of the seat locks and seat tracks of the flightcrew seats to ensure that the seats lock in position and to verify that lock nuts and bolts of adequate length are installed on the rear track lock bracket, and corrective action, if necessary. This amendment revises the applicability of the existing AD by adding airplanes. The actions specified by this AD are intended to prevent uncommanded movement of the flightcrew seats during acceleration and take-off of the airplane, which could result in reduced controllability of the airplane. This action is intended to address the identified unsafe condition.

**DATES:** Effective March 24, 2004.

The incorporation by reference of a certain publication listed in the regulations is approved by the Director of the Federal Register as of March 24, 2004.

The incorporation by reference of a certain other publication, as listed in the regulations, was approved previously by the Director of the Federal Register as of June 12, 2000 (65 FR 34063, May 26, 2000).

**ADDRESSES:** The service information referenced in this AD may be obtained from Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207. This information may be examined at the Federal Aviation Administration (FAA), Transport Airplane Directorate, Rules Docket, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., Suite 700, Washington, DC.

#### FOR FURTHER INFORMATION CONTACT:

Shannon Lennon, Aerospace Engineer, Cabin Safety and Environmental Systems Branch, ANM-150S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton,

Washington; telephone (425) 917-6435; fax (425) 917-6590.

**SUPPLEMENTARY INFORMATION:** A proposal to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) by superseding AD 2000-10-21, amendment 39-11745 (65 FR 34063, May 26, 2000), which is applicable to certain Boeing Model 737 series airplanes, was published in the **Federal Register** on December 5, 2003 (68 FR 67975). The action proposed to continue to require a one-time general visual inspection of the seat locks and seat tracks of the flightcrew seats to ensure that the seats lock in position and to verify that lock nuts and bolts of adequate length are installed on the rear track lock bracket, and corrective action, if necessary. The action also proposed to revise the applicability of the existing AD by adding airplanes.

#### Comments

Interested persons have been afforded an opportunity to participate in the making of this amendment. No comments were submitted in response to the proposal or the FAA's determination of the cost to the public.

#### Conclusion

The FAA has determined that air safety and the public interest require the adoption of the rule as proposed.

#### Cost Impact

There are approximately 1,385 airplanes of the affected design in the worldwide fleet. The FAA estimates that 282 airplanes of U.S. registry will be affected by this AD.

For Group 1 airplanes listed in Boeing Alert Service Bulletin 737-25A1363, Revision 1: The actions that are currently required by AD 2000-10-21 take approximately 3 work hours per airplane to accomplish, at an average labor rate of \$65 per work hour. Based on these figures, the cost impact of the currently required actions on U.S. operators is estimated to be \$195 per airplane.

For Group 2 airplanes listed in Boeing Alert Service Bulletin 737-25A1363, Revision 1: The new actions that are required by this AD will take approximately 3 work hours per airplane to accomplish, at an average labor rate of \$65 per work hour. Based on these figures, the cost impact of the new requirements of this AD on U.S. operators is estimated to be \$195 per airplane.

The cost impact figures discussed above are based on assumptions that no operator has yet accomplished any of the requirements of this AD action, and that no operator would accomplish

those actions in the future if this AD were not adopted. The cost impact figures discussed in AD rulemaking actions represent only the time necessary to perform the specific actions actually required by the AD. These figures typically do not include incidental costs, such as the time required to gain access and close up, planning time, or time necessitated by other administrative actions.

### Regulatory Impact

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

For the reasons discussed above, I certify that this 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) 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 final evaluation has been prepared for this action and it is contained in the Rules Docket. A copy of it may be obtained from the Rules Docket at the location provided under the caption **ADDRESSES**.

### List of Subjects in 14 CFR Part 39

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

### Adoption of the Amendment

■ Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration amends 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.

#### § 39.13 [Amended]

■ 2. Section 39.13 is amended by removing amendment 39–11745 (65 FR

34063, May 26, 2000), and by adding a new airworthiness directive (AD), amendment 39–13483, to read as follows:

**2004–04–03 Boeing:** Amendment 39–13483. Docket 2002–NM–174–AD. Supersedes AD 2000–10–21, Amendment 39–11745.

**Applicability:** Model 737–300, –400, and –500 series airplanes equipped with IPECO flightcrew seats, as listed in Boeing Alert Service Bulletin 737–25A1363, Revision 1, dated March 28, 2002; certificated in any category.

**Compliance:** Required as indicated, unless accomplished previously.

To prevent uncommanded movement of the flightcrew seats during acceleration and take-off of the airplane, which could result in reduced controllability of the airplane, accomplish the following:

### One-Time Inspection

(a) Perform a one-time general visual inspection of the seat locks and seat tracks of the flightcrew seats to ensure that the seats lock in position and to verify that lock nuts and bolts of adequate length are installed on the rear track lock bracket, at the applicable time and per the Work Instructions of the applicable service bulletin specified in Table 1 of this AD. Table 1 follows:

TABLE 1.—COMPLIANCE TIME/SERVICE BULLETIN

Airplanes—	Compliance time—	Service bulletin—
For Group 1 airplanes listed in Boeing Alert Service Bulletin 737–25A1363, Revision 1, dated March 28, 2002.	Within 90 days after September 26, 2001 (the effective date of AD 2000–10–21, amendment 39–11745).	Boeing Alert Service Bulletin 737–25A1363, dated November 5, 1998.
For Group 2 airplanes listed in Boeing Alert Service Bulletin 737–25A1363, Revision 1, dated March 28, 2002.	Within 90 days after the effective date of this AD.	Boeing Alert Service Bulletin 737–25A1363, Revision 1, dated March 28, 2002.

**Note 1:** For the purposes of this AD, a general visual inspection is defined as: "A visual examination of an interior or exterior area, installation, or assembly to detect obvious damage, failure, or irregularity. This level of inspection is made from within touching distance unless otherwise specified. A mirror may be necessary to enhance visual access to all exposed surfaces in the inspection area. This level of inspection is made under normally available lighting conditions such as daylight, hangar lighting, flashlight, or droplight and may require removal or opening of access panels or doors. Stands, ladders, or platforms may be required to gain proximity to the area being checked."

### Corrective Action

(1) If the seat lock pin fully engages in all lock positions of the seat track, and the rear track lock bracket is correctly installed: No further action is required by this AD.

(2) If the seat lock pin does not fully engage in all positions of the seat track, and lock nuts and bolts of adequate length are not installed on the rear track lock bracket: Prior to further flight, install lock nuts and bolts

of adequate length on the track lock bracket and verify proper seat movement and seat lock operation, in accordance with the applicable service bulletin.

**Note 2:** Boeing Alert Service Bulletin 737–25A1363, Revision 1, dated March 28, 2002, refers to IPECO Service Bulletin A001–25–47, dated January 13, 1992, as an additional source of service information for accomplishment of the actions required by paragraph (a) of this AD.

### Actions Accomplished Per Previous Issue of Service Bulletin

(b) For Group 2 airplanes: Inspections and corrective actions accomplished before the effective date of this AD per Boeing Alert Service Bulletin 737–25A1363, dated November 5, 1998, are considered acceptable for compliance with the corresponding actions specified in this AD.

### Alternative Methods of Compliance

(c)(1) In accordance with 14 CFR 39.19, the Manager, Seattle Aircraft Certification Office (ACO), FAA, is authorized to approve

alternative methods of compliance (AMOCs) for this AD.

(2) Alternative methods of compliance, approved previously per AD 2000–10–21, amendment 39–11745, are approved as alternative methods of compliance with the requirements of this AD.

### Incorporation by Reference

(d) Unless otherwise specified in this AD, the actions shall be done in accordance with Boeing Alert Service Bulletin 737–25A1363, dated November 5, 1998; or Boeing Alert Service Bulletin 737–25A1363, Revision 1, dated March 28, 2002; as applicable.

(1) The incorporation by reference of Boeing Alert Service Bulletin 737–25A1363, Revision 1, dated March 28, 2002, is approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

(2) The incorporation by reference of Boeing Alert Service Bulletin 737–25A1363, dated November 5, 1998, was approved previously by the Director of the Federal Register as of June 12, 2000 (65 FR 34063, May 26, 2000).

(3) Copies may be obtained from Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

#### Effective Date

(e) This amendment becomes effective on March 24, 2004.

Issued in Renton, Washington, on February 9, 2004.

**Ali Bahrami,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 04-3348 Filed 2-17-04; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 31, 301, and 602

[TD 9114]

RIN 1545-AY50

#### Electronic Payee Statements

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations relating to the voluntary electronic furnishing of statements on Forms W-2, "Wage and Tax Statement," under sections 6041 and 6051, and statements on Forms 1098-T, "Tuition Statement," and Forms 1098-E, "Student Loan Interest Statement," under section 6050S. These final regulations affect businesses, other for-profit institutions, and eligible educational institutions that wish to furnish these required statements electronically. The regulations will also affect individuals (recipients), principally employees, students, and borrowers, who consent to receive these statements electronically.

**DATES:** *Effective Date:* These regulations are effective February 18, 2004.

*Applicability Date:* These regulations apply to statements and reports required to be furnished after February 13, 2004. The rules relating to maintenance of access to Web site statements also apply to statements and reports required to be furnished after December 31, 2003.

**FOR FURTHER INFORMATION CONTACT:** Michael E. Hara at (202) 622-4910 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

#### Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1729. Responses to this collection of information are required to obtain the benefit of providing payee statements electronically.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number assigned by the Office of Management and Budget.

The estimated annual burden per respondent or recordkeeper varies depending on individual circumstances, with an estimated average of 6 minutes.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:SP Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books or records relating to this collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Background

On February 14, 2001, the IRS published a notice of proposed rulemaking (by cross reference to temporary regulations) and a notice of public hearing, (REG-107186-00) (66 FR 10247). The regulations proposed to permit the voluntary electronic furnishing of (1) statements on Form W-2 under sections 6041 and 6051, (2) "Tuition Statements" (Form 1098-T) under section 6050S, and (3) "Student Loan Interest Statements" (Form 1098-E) under section 6050S. These proposed amendments were intended (1) to increase electronic filing consistent with section 2001 of the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105-206 (July 22, 1998); and (2) to facilitate the use of electronic communication and record keeping consistent with the Electronic Signatures in Global and National Commerce Act (E-SIGN Act) Public Law No. 106-229, 114 Stat. 464 (2000), 15

U.S.C. sections 7001 through 7006 (2000). The IRS received written comments on the proposed regulations. A public hearing was held on July 25, 2001. After consideration of all the comments, the proposed regulations are adopted as revised by this Treasury Decision. The temporary regulations under sections 6041, 6050S, 6051, and 6724 are removed.

On December 18, 2002, final regulations were issued under section 6050S (TD 9029), addressing information reporting for qualified tuition payments and reimbursements; TD 9029 also renumbered the regulations under section 6050S.

#### Explanation of Revisions and Summary of Comments

##### 1. Expansion to Additional Statements, Notices, and Reports

Five commentators recommended that the regulations be expanded to allow the electronic furnishing of additional statements and reports, including Forms 5498 and 1099-R. After the IRS issued the proposed regulations, Congress enacted the Job Creation and Worker Assistance Act of 2002 (JCWAA), Public Law 107-147 (March 9, 2002). Section 401 of JCWAA permits the electronic furnishing of any statement required under subpart B of part III of subchapter A of chapter 61 of Title 26 (sections 6041 through 6050T). Section 401 of JCWAA specifically eliminated the first-class-mailing requirement that prevented electronic furnishing of statements under sections 6042(c), 6044(e), and 6049(c)(2). In addition, Congress expressed its support for electronic furnishing of all statements required by the Code. See Joint Committee on Taxation Staff, Technical Explanation of the "Job Creation and Worker Assistance Act of 2002," 107th Cong., 2d Sess. (2002) at page 27.

Section 401 of JCWAA permits the electronic furnishing of all statements required under sections 6041 through 6050T, if the recipient consents to receive the statement in a manner similar to the one permitted by regulations under section 6051 or in such other manner as provided by the Secretary. Because section 401 of JCWAA authorizes the electronic furnishing of all statements required under sections 6041 through 6050T, final regulations are not necessary to allow the voluntary electronic furnishing of statements required under sections 6041 through 6050T, as long as the recipient consents to receive the statement in a manner similar to the one permitted under these final regulations. In addition, Notice 2004-10 permits