

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.

We prepared a regulatory evaluation of the estimated costs to comply with this proposed AD. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

#### 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 FAA proposes to amend 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):

**Boeing:** Docket No. FAA-2005-22426; Directorate Identifier 2005-NM-105-AD.

#### Comments Due Date

(a) The Federal Aviation Administration (FAA) must receive comments on this AD action by October 31, 2005.

#### Affected ADs

(b) Installing a large steel doubler at the lower forward corner of the fuselage cutout at main entry doors (MEDs) number 3 in accordance with AD 92-27-04, amendment 39-8437, terminates the inspection requirements of this AD for that area only.

#### Applicability

(c) This AD applies to all Model 747-100, 747-100B, 747-100B SUD, 747-200B, 747-200C, 747-300, 747-400, 747-400D, and 747SR series airplanes, certificated in any category.

#### Unsafe Condition

(d) This AD was prompted by reports of cracks in the skin and bearstrap at the upper aft corner and at the lower forward corner of the fuselage cutout at MEDs number 3. We are issuing this AD to detect and correct cracks in the skin, bearstrap, and small steel doubler (if installed), which could propagate and result in rapid decompression of the airplane.

#### Compliance

(e) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

#### Service Bulletin Reference

(f) The term “service bulletin,” as used in this AD, means the Accomplishment Instructions of Boeing Alert Service Bulletin 747-53A2512, Revision 1, dated August 11, 2005.

#### Inspection for Steel Doublers

(g) Prior to the accumulation of 10,000 total flight cycles or within 1,000 flight cycles after the effective date of this AD, whichever occurs later: Do a general visual inspection of the lower forward and upper aft corners of the fuselage cutout at MEDs number 3 to determine whether a small, a large, or no steel doubler is installed, and do the applicable action in paragraphs (g)(1) or (g)(2) of this AD. Do all actions in accordance with the service bulletin.

(1) If a large steel doubler is installed, or if no steel doubler is installed at the lower forward cutout, no further action is required by this AD for that cutout corner, except the requirements of paragraph (m) of this AD continue to apply.

**Note 1:** Boeing Alert Service Bulletin 747-53A2512 refers to Boeing Service Bulletin 747-53-2218, Revision 4, dated November 9, 1989, as an additional source of service information for inspecting airplanes that are determined by the inspection required by paragraph (g) of this AD to have no steel doubler (large or small) installed at the lower forward corner of the fuselage cutout at MEDs number 3.

(2) For all doubler configurations except those specified in paragraph (g)(1) of this AD, do the actions in paragraph (h) of this AD at the applicable time in that paragraph.

#### Inspections for Cracks, and Related Investigative and Corrective Actions

(h) For the doubler configurations specified in paragraph (g)(2) of this AD (except as required by paragraph (i) of this AD), at the times specified in paragraph 1.E. “Compliance” of the service bulletin: Do the applicable inspections for cracks in the skin and bearstrap at the upper aft corner and at the lower forward corner of the fuselage cutout at MEDs number 3, and do any related investigative actions and corrective actions before further flight by doing all the actions in accordance with the service bulletin. Repeat the inspections thereafter at the intervals specified in paragraph 1.E. “Compliance” of the service bulletin. Where the service bulletin specifies to contact the manufacturer for instructions on how to repair certain conditions, do the repair using a method approved in accordance with the procedures specified in paragraph (n) of this AD.

(i) Where the service bulletin specifies compliance times relative to the date of issuance of the service bulletin, this AD requires compliance relative to the effective date of this AD.

#### Terminating Action

(j) Installing a large steel doubler in accordance with the service bulletin terminates the repetitive inspection requirements of this AD for the corner of the fuselage cutout at MEDs number 3 at which the large steel doubler is installed.

#### No Reporting Required

(k) Although the service bulletin referenced in this AD specifies to submit certain information to the manufacturer, this AD does not include that a requirement.

#### Actions Done in Accordance With Original Issue of Service Bulletin

(l) Actions done before the effective date of this AD in accordance with Boeing Service Bulletin 747-53A2512, dated May 5, 2005, are acceptable for compliance with the requirements with the corresponding actions of this AD.

#### Parts Installation

(m) After the effective date of this AD, no person may install on any airplane a small steel doubler at the lower forward corner of the fuselage cutout at MEDs number 3, as described in Appendix A of the service bulletin.

**Note 2:** Although AD 92-27-04, amendment 39-8437, has a terminating action of installing a small steel doubler in accordance with Boeing Service Bulletin 747-53-2218, Revision 4, dated November 9, 1989, that action is not allowed after the effective date of this AD.

#### Alternative Methods of Compliance (AMOCs)

(n)(1) The Manager, Seattle ACO, FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by an Authorized Representative for the Boeing Commercial Airplanes Delegation Option Authorization Organization who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

Issued in Renton, Washington, on September 7, 2005.

**Kalene C. Yanamura,**

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

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**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 31

[REG-104143-05]

RIN 1545-BE32

#### Application of the Federal Insurance Contributions Act to Payments Made for Certain Services; Correction

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

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document corrects a notice of proposed rulemaking (REG-104143-05) that was published in the **Federal Register** on Friday, August 26, 2005 (70 FR 50228). The document contains regulations relating to payments made for service not in the course of the employer's trade or business, for domestic service in a private home of the employer, for agricultural labor, and for service performed as a home worker within the meaning of section 3121(d)(3)(C) of the Internal Revenue Code.

**FOR FURTHER INFORMATION CONTACT:** Paul Carlino, (202) 622-0047 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking (REG-104143-05) that is the subject of this correction is under section 3121(d)(3)(C) of the Internal Revenue Code.

##### Need for Correction

As published, REG-104143-05 contains an error that may prove to be misleading and is in need of clarification.

##### Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-104143-05), that was the subject of FR Doc. #05-16944, is corrected as follows:

##### § 31.3121(a)-2 [Corrected]

On page 50231, column 2, § 31.3121(a)-2, paragraph (d)(2), third line from the bottom of the paragraph, the language "paragraph (d)(2), see § 31.3102-1 in" is corrected to read "paragraph (d)(2), see § 31.3121(a)-2 in".

**Cynthia Grigsby,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 05-18468 Filed 9-15-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG-150088-02]

RIN 1545-BB96

#### Miscellaneous Changes to Collection Due Process Procedures Relating to Notice and Opportunity for Hearing Upon Filing of Notice of Federal Tax Lien

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed amendments to the regulations relating to a taxpayer's right to a hearing under section 6320 of the Internal Revenue Code of 1986 after the filing of a notice of Federal tax lien (NFTL). The proposed regulations make certain clarifying changes in the way collection due process (CDP) hearings are held and specify the period during which a taxpayer may request an equivalent hearing. The proposed regulations affect taxpayers against whose property or rights to property the Internal Revenue Service (IRS) files a NFTL on or after January 19, 1999. This document also contains a notice of public hearing on these proposed regulations.

**DATES:** Written and electronic comments must be received by December 15, 2005. Outlines of topics to be discussed at the public hearing scheduled for 10 a.m. on January 19, 2006 must be received by December 29, 2005.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-150088-02), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-150088-02), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (indicate IRS and REG-150088-02). The public hearing will be held in the IRS Auditorium, Internal Revenue Building (7th Floor), 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, call Laurence K. Williams, 202-622-3600

(not a toll-free number); concerning submissions and/or to be placed on the building access list to attend the hearing, call Robin Jones, 202-622-7180 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains proposed amendments to the Regulations on Procedure and Administration (26 CFR part 301) relating to the provision of notice under section 6320 of the Internal Revenue Code to taxpayers of a right to a CDP hearing (CDP Notice) after the IRS files a NFTL. Final regulations (TD 8979) were published on January 18, 2002 in the **Federal Register** (67 FR 2558). The final regulations implemented certain changes made by section 3401 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Pub. L. 105-206, 112 Stat. 685)(RRA 1998), including the addition of section 6320 to the Internal Revenue Code. The final regulations affected taxpayers against whose property or rights to property the IRS files a NFTL.

Section 3401 of RRA 1998 also added section 6330 to the Internal Revenue Code. That statute provides for notice to taxpayers of a right to a hearing before or, in limited cases, after levy. A number of the provisions in section 6330 concerning the conduct and judicial review of a CDP hearing are incorporated by reference in section 6320. On January 18, 2002, final regulations (TD 8980) under section 6330 were published in the **Federal Register** (67 FR 2549) along with the final regulations under section 6320.

##### Explanation of Provisions

A taxpayer is entitled to one CDP hearing with respect to the tax and tax period covered by a CDP Notice concerning a levy or a CDP Notice concerning the filing of a NFTL. The IRS Office of Appeals (Appeals) has conducted over 92,000 CDP hearings and more than 30,000 equivalent hearings since sections 6320 and 6330 became effective for collection actions initiated on and after January 19, 1999.

In general, the experience of the past six years with CDP hearings has demonstrated that there is a need for changes to allow Appeals to effectively and fairly handle the cases of taxpayers who raise issues of substance. Appeals has instituted many improvements in its processing of CDP cases and has conducted extensive training in an effort to provide careful, but timely, review of CDP cases, which currently are filed at a rate of approximately 2,450 per month. The proposed regulations, if adopted as final regulations, will