

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. FAA-2023-1400; Project Identifier AD-2022-01374-T]

RIN 2120-AA64

Airworthiness Directives; The Boeing Company Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: The FAA proposes to adopt a new airworthiness directive (AD) for certain The Boeing Company Model 737-8 and 737-9 airplanes. This proposed AD was prompted by a determination that the loss of ground through the P6 panel results in the failure of the standby power control unit (SPCU). The loss of the SPCU and P6 would result in the loss of significant flight crew instrumentation and displays. This proposed AD would require installing two bonding jumpers from the P6 panel structure to primary structure. The FAA is proposing this AD to address the unsafe condition on these products.

DATES: The FAA must receive comments on this proposed AD by September 21, 2023.

ADDRESSES: You may send comments, using the procedures found in 14 CFR 11.43 and 11.45, by any of the following methods:

- *Federal eRulemaking Portal:* Go to [regulations.gov](https://www.regulations.gov). Follow the instructions for submitting comments.

- *Fax:* 202-493-2251.

- *Mail:* U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE, Washington, DC 20590.

- *Hand Delivery:* Deliver to Mail address above between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

AD Docket: You may examine the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2023-1400; or in person at Docket Operations between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this NPRM, any comments received, and other information. The street address for Docket Operations is listed above.

Material Incorporated by Reference:

- For service information identified in this NPRM, contact Boeing Commercial Airplanes, Attention: Contractual & Data Services (C&DS), 2600 Westminister Blvd., MC 110-SK57, Seal Beach, CA 90740-5600; telephone 562-797-1717; website myboeingfleet.com.

- You may view this service information at the FAA, Airworthiness Products Section, Operational Safety Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206-231-3195. It is also available at [regulations.gov](https://www.regulations.gov) by searching for and locating Docket No. FAA-2023-1400.

FOR FURTHER INFORMATION CONTACT:

Hien T. Nguyen, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206-231-3977; email: Hien.T.Nguyen@faa.gov.

SUPPLEMENTARY INFORMATION:

Comments Invited

The FAA invites you to send any written relevant data, views, or arguments about this proposal. Send your comments to an address listed under **ADDRESSES**. Include “Docket No. FAA-2023-1400; Project Identifier AD-2022-01374-T” at the beginning of your comments. The most helpful comments reference a specific portion of the proposal, explain the reason for any recommended change, and include supporting data. The FAA will consider all comments received by the closing date and may amend this proposal because of those comments.

Except for Confidential Business Information (CBI) as described in the following paragraph, and other information as described in 14 CFR 11.35, the FAA will post all comments received, without change, to [regulations.gov](https://www.regulations.gov), including any personal information you provide. The agency will also post a report summarizing each

substantive verbal contact received about this NPRM.

Confidential Business Information

CBI is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (FOIA) (5 U.S.C. 552), CBI is exempt from public disclosure. If your comments responsive to this NPRM contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to this NPRM, it is important that you clearly designate the submitted comments as CBI. Please mark each page of your submission containing CBI as “PROPIN.” The FAA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this NPRM. Submissions containing CBI should be sent to Hien T. Nguyen, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206-231-3977; email: Hien.T.Nguyen@faa.gov. Any commentary that the FAA receives that is not specifically designated as CBI will be placed in the public docket for this rulemaking.

Background

The FAA has received a report indicating that the loss of a ground through the P6 panel results in the failure in the SPCU. The SPCU provides AC and DC electrical power in the event there is a loss of power provided by primary electrical sources. Currently, there is a single ground strap between the P6 structure and airplane primary structure. This design was carried over to the 737 MAX airplanes from the 737 NG airplanes. The SPCU tray on the 737 MAX airplanes has an inherent bond path through the P6 structure. However, the requirements for redundant grounds to the SPCU tray did not flow down to include redundant grounds through the P6 panel to airplane primary structure. During a bonding analysis, it was determined that separate redundant ground paths from the two ground blocks on the SPCU tray to airplane primary structure are required in order to prevent a single point of failure condition, which could result in a potentially confusing combination of flight deck effects and a combination of

lost functionality. This condition, if not addressed, would result in loss of significant flightcrew instrumentation and displays and may lead to loss of continued safe flight and landing (CSFL).

FAA's Determination

The FAA is issuing this NPRM after determining that the unsafe condition described previously is likely to exist or develop on other products of the same type design.

Related Service Information Under 14 CFR Part 51

The FAA reviewed Boeing Alert Requirements Bulletin 737-24A1248

RB, dated May 16, 2022. This service information specifies procedures to install new bonding jumpers from the P6 panel structure to the primary structure to provide a redundant ground path for the SPCU.

This service information is reasonably available because the interested parties have access to it through their normal course of business or by the means identified in **ADDRESSES**.

Proposed AD Requirements in This NPRM

This proposed AD would require accomplishing the actions specified in the service information already

described, except for any differences identified as exceptions in the regulatory text of this proposed AD. For information on the procedures and compliance times, see this service information at *regulations.gov* under Docket No. FAA-2023-1400.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect 79 airplanes of U.S. registry. The FAA estimates the following costs to comply with this proposed AD:

ESTIMATED COSTS

Action	Labor cost	Parts cost	Cost per product	Cost on U.S. operators
Install two bonding jumpers	3 work-hour × \$85 per hour = \$255	\$180	\$435	\$34,365

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.

The FAA is 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 products identified in this rulemaking action.

Regulatory Findings

The FAA determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD 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.

For the reasons discussed above, I certify this proposed regulation:

- (1) Is not a "significant regulatory action" under Executive Order 12866,
- (2) Would not affect intrastate aviation in Alaska, and

(3) Would not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, 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:

The Boeing Company: Docket No. FAA-2023-1400; Project Identifier AD-2022-01374-T.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by September 21, 2023.

(b) Affected ADs

None.

(c) Applicability

This AD applies to The Boeing Company Model 737-8 and 737-9 airplanes, certificated in any category, as identified in

Boeing Alert Requirements Bulletin 737-24A1248 RB, dated May 16, 2022.

(d) Subject

Air Transport Association (ATA) of America Code 24, Electrical Power.

(e) Unsafe Condition

This AD was prompted by a determination that the loss of ground through the P6 panel results in the failure of the standby power control unit (SPCU). The loss of the SPCU and P6 would result in the loss of significant flight crew instrumentation and displays. It was determined that separate redundant ground paths from the two ground blocks on the SPCU tray to airplane primary structure are required in order to prevent a single point of failure condition. The FAA is issuing this AD to address loss of the SPCU and P6 panel. The unsafe condition, if not addressed, would result in the loss of significant flightcrew instruments and displays, and may lead to loss of continued safe flight and landing.

(f) Compliance

Comply with this AD within the compliance times specified, unless already done.

(g) Required Actions

Except as specified by paragraph (h) of this AD: At the applicable times specified in the "Compliance" paragraph of Boeing Alert Requirements Bulletin 737-24A1248 RB, dated May 16, 2022, do all applicable actions identified in, and in accordance with, the Accomplishment Instructions of Boeing Alert Requirements Bulletin 737-24A1248 RB, dated May 16, 2022.

Note 1 to paragraph (g): Guidance for accomplishing the actions required by this AD can be found in Boeing Alert Service Bulletin 737-24A1248, dated May 16, 2022, which is referred to in Boeing Alert Requirements Bulletin 737-24A1248 RB, dated May 16, 2022.

(h) Exceptions to Service Information Specifications

Where the Compliance Time column of the table in the “Compliance” paragraph of Boeing Alert Requirements Bulletin 737–24A1248 RB, dated May 16, 2022, uses the phrase “the original issue date of Requirements Bulletin 737–24A1248 RB,” this AD requires using “the effective date of this AD.”

(i) Alternative Methods of Compliance (AMOCs)

(1) The Manager, AIR–520 Continued Operational Safety Branch, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or responsible Flight Standards Office, as appropriate. If sending information directly to the manager of the certification office, send it to the attention of the person identified in paragraph (j) of this AD. Information may be emailed to: 9-ANM-Seattle-ACO-AMOC-Requests@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(3) An AMOC that provides an acceptable level of safety may be used for any repair, modification, or alteration required by this AD if it is approved by The Boeing Company Organization Designation Authorization (ODA) that has been authorized by the Manager, AIR–520 Continued Operational Safety Branch, FAA, to make those findings. To be approved, the repair method, modification deviation, or alteration deviation must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

(j) Related Information

(1) For more information about this AD, contact Hien T. Nguyen, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3977; email: Hien.T.Nguyen@faa.gov.

(2) Service information identified in this AD that is not incorporated by reference is available at the addresses specified in paragraphs (k)(3) and (4) of this AD.

(k) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference (IBR) 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) Boeing Alert Requirements Bulletin 737–24A1248 RB, dated May 16, 2022.

(ii) [Reserved]

(3) For service information identified in this AD, contact Boeing Commercial Airplanes, Attention: Contractual & Data Services (C&DS), 2600 Westminister Blvd., MC 110–SK57, Seal Beach, CA 90740–5600; telephone 562–797–1717; website myboeingfleet.com.

(4) You may view this service information at the FAA, Airworthiness Products Section,

Operational Safety Branch, 2200 South 216th St., Des Moines, WA. For information on the availability of this material at the FAA, call 206–231–3195.

(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, fr.inspection@nara.gov, or go to: www.archives.gov/federal-register/cfr/ibr-locations.html.

Issued on July 31, 2023.

Victor Wicklund,

Deputy Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2023–16644 Filed 8–4–23; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1, 5, 301, and 602**

[REG–134420–10]

RIN 1545–BJ87

Revising Consolidated Return Regulations To Reflect Statutory Changes, Modernize Language, and Enhance Clarity

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; withdrawal of notices of proposed rulemaking; partial withdrawal of notices of proposed rulemaking; and proposed withdrawal of temporary regulations.

SUMMARY: This document contains proposed amendments to regulations applicable to affiliated groups of corporations that file consolidated Federal income tax returns. The proposed regulations would modify those regulations to reflect statutory changes, update language to remove antiquated or regressive terminology, and enhance clarity. Additionally, this document partially or completely withdraws certain notices of proposed rulemaking and proposes to withdraw certain temporary regulations. The proposed regulations would affect corporations filing consolidated returns.

DATES: As of August 7, 2023, the notices of proposed rulemaking published on November 14, 2001 (66 FR 57021), March 12, 2002 (67 FR 11070), May 31, 2002 (67 FR 38039), May 31, 2002 (67 FR 38040), March 14, 2003 (68 FR 12324), May 7, 2003 (68 FR 24404), March 18, 2004 (69 FR 12811), August 18, 2004 (69 FR 51209), August 26, 2004 (69 FR 52462), April 10, 2007 (72 FR 17814), and June 23, 2010 (75 FR 35710)

are withdrawn. As of August 7, 2023, the notices of proposed rulemaking published on December 30, 1992 (57 FR 62251–01), March 18, 2004 (69 FR 12281), and June 11, 2015 (80 FR 33211) are partially withdrawn (see **SUPPLEMENTARY INFORMATION** for specific details). Written or electronic comments as well as requests for a public hearing must be received by November 6, 2023. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–134420–10). Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted to its public docket.

Send paper submissions to: CC:PA:LPD:PR (REG–134420–10), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, William W. Burhop at (202) 317–5363 or Kelton P. Frye at (202) 317–5135 (not toll-free numbers); concerning the submission of comments and/or requests for a public hearing, Vivian Hayes by email at publichearings@irs.gov or by phone at (202) 317–5306 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This notice of proposed rulemaking (NPRM) contains proposed regulations under sections 1502, 1503, 1552, and 1563 of the Internal Revenue Code of 1986 (Code). These proposed regulations primarily would revise the Income Tax Regulations (26 CFR part 1) under section 1502 (consolidated return regulations). Section 1502 authorizes the Secretary of the Treasury or the Secretary’s delegate (Secretary) to prescribe consolidated return regulations for an affiliated group of corporations that join in filing (or that are required to join in filing) a consolidated return (consolidated group) to clearly reflect the Federal income tax liability of the consolidated group and to prevent avoidance of such tax liability. See § 1.1502–1(h) (defining the term “consolidated group”). For purposes of carrying out those objectives, section 1502 also permits the