

dated April 26, 1995, for Model A340 series airplanes; as applicable.

(1) If no discrepancy is detected, repeat the inspection thereafter at intervals not to exceed 3,500 flight cycles.

(2) If any discrepancy is detected, prior to further flight, replace the spherical washer with a serviceable spherical washer in accordance with the applicable service bulletin. Thereafter, repeat the inspection at intervals not to exceed 3,500 flight cycles.

(b) Terminating action for the requirements of this AD consists of the replacement of all spherical washers located at the aft flap track-to-wing trailing edge attachment assemblies at tracks 2 through 5 (left-hand and right-hand) with improved spherical washers, in accordance with Airbus Service Bulletin A330-57-3016, dated April 26, 1995, for Model A330 series airplanes; or Airbus Service Bulletin A340-57-4021, dated April 26, 1995, for Model A340 series airplanes.

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Standardization Branch, ANM-113, FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Standardization Branch, ANM-113.

Note 2: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Standardization Branch, ANM-113.

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

(e) The inspections shall be done in accordance with Airbus Service Bulletin A330-57-3029, dated, April 26, 1995, for Model A330 series airplanes; or Airbus Service Bulletin A340-57-4033, dated April 26, 1995, for Model A340 series airplanes; as applicable. 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 Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. 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.

(f) This amendment becomes effective on November 22, 1995.

Issued in Renton, Washington, on October 30, 1995.

Darrell M. Pederson,
Acting Manager, Transport Airplane
Directorate, Aircraft Certification Service.
[FR Doc. 95-27307 Filed 11-6-95; 8:45 am]

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DEPARTMENT OF THE TREASURY

Customs Service

19 CFR Part 111

[T.D. 95-96]

Annual User Fee for Customs Broker Permit; General Notice

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of due date for broker user fee.

SUMMARY: This is to advise Customs brokers that for 1996 the annual user fee of \$125 that is assessed for each permit held by an individual, partnership, association or corporate broker is due by January 16, 1996. This announcement is being published to comply with the Tax Reform Act of 1986.

DATES: Due date for fee: January 16, 1996.

FOR FURTHER INFORMATION CONTACT: Gary Rosenthal, Entry (202) 927-0380.

SUPPLEMENTARY INFORMATION: Section 1301 of the Consolidated Omnibus Budget Reconciliation Act of 1985 (Pub.L. 99-272) established that an annual user fee of \$125 is to be assessed for each Customs broker permit held by an individual, partnership, association, or corporation. This fee is set forth in the Customs Regulations in section 111.96 (19 CFR 111.96).

Section 111.96, Customs Regulations, provides that the fee is payable for each calendar year in each Broker district where the broker was issued a permit to do business by the due date which will be published in the Federal Register annually. Broker districts are defined in the General Notice published in the Federal Register, Volume 60, No. 187, Wednesday, September 27, 1995.

Section 1893 of the Tax Reform Act of 1986 (Pub.L. 99-514), provides that notices of the date on which a payment is due of the user fee for each broker permit shall be published by the Secretary of the Treasury in the Federal Register by no later than 60 days before such due date. This document notifies brokers that for 1996, the due date for payment of the user fee is January 16, 1996. It is expected that annual user fees for brokers for subsequent years will be due on or about the third of January of each year.

Dated: November 1, 1995.

Philip Metzger,
Director, Trade Compliance.

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Internal Revenue Service

26 CFR Part 1

[TD 8627]

RIN 1545-AN87

Limitation on Use of Deconsolidation To Avoid Foreign Tax Credit Limitations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to certain limitations on the amount of the foreign tax credit under section 904(i). The final regulations will affect the sourcing and foreign tax credit separate limitation character of income for purposes of the calculation of the foreign tax credit by certain related domestic corporations. The final regulations are necessary to prevent avoidance of the foreign tax credit limitations.

DATES: These regulations are effective January 1, 1994.

For dates of applicability, see § 1.904(i)-1(e) of these regulations.

FOR FURTHER INFORMATION CONTACT: Kenneth D. Allison, 202-622-3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains final Income Tax Regulations (26 CFR part 1) under section 904 of the Internal Revenue Code.

On May 17, 1994, a notice of proposed rulemaking (INTL-0006-90) relating to the foreign tax credit limitation imposed under section 904(i) was published in the Federal Register (59 FR 25584) (1994-1 C.B. 816).

Written comments responding to this notice were received. A public hearing was requested and held on October 17, 1994. After consideration of all the comments, the proposed regulations under section 904(i) are adopted as revised by this Treasury decision. The final regulations are substantially as proposed. The preamble to the proposed regulations contains a discussion of the provisions.

Explanation of Revisions and Summary of Comments

Common Parent of an Extended Affiliated Group

Section 1.904(i)-1(b)(1)(i)(B)(1) of the proposed regulations defined affiliates to include certain domestic corporations ultimately owned 80 percent or more by entities that are not includible