

(2) For Fokker Services B.V. service information identified in this AD, contact Fokker Services B.V., Technical Services Dept., P.O. Box 231, 2150 AE Nieuw-Vennep, the Netherlands; telephone +31 (0)252-627-350; fax +31 (0)252-627-211; email technicalservices.fokkerservices@stork.com; Internet <http://www.myfokkerfleet.com>.

(3) You may review copies of the service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, Washington. For information on the availability of this material at the FAA, call 425-227-1221.

(4) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at an NARA facility, call 202-741-6030, or go to http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

Issued in Renton, Washington, on March 19, 2012.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2012-9294 Filed 4-18-12; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2012-0395; Directorate Identifier 2012-SW-007-AD; Amendment 39-17016; AD 2012-02-51]

RIN 2120-AA64

Airworthiness Directives; Bell Helicopter Textron Canada Limited Helicopters

AGENCY: Federal Aviation Administration (FAA), Department of Transportation (DOT).

ACTION: Final rule; request for comments.

SUMMARY: We are publishing a new airworthiness directive (AD) for Bell Helicopter Textron Canada Limited (Bell) Model 206L, 206L-1, 206L-3, and 206L-4 helicopters with certain main rotor blades installed to reduce the life limit of those blades. This AD is prompted by two accidents and the subsequent investigations that revealed that, in each accident, a main rotor blade failed because of fatigue cracking. These actions are intended to prevent failure of the main rotor blade and subsequent loss of control of the helicopter.

DATES: This AD becomes effective May 4, 2012 to all persons except those persons to whom it was made

immediately effective by Emergency AD No. 2012-02-51, issued on February 1, 2012, which contained the requirements of this AD.

We must receive comments on this AD by June 18, 2012.

ADDRESSES: You may send comments by any of the following methods:

- **Federal eRulemaking Docket:** Go to <http://www.regulations.gov>. Follow the online instructions for sending your comments electronically.

- **Fax:** 202-493-2251.

- **Mail:** Send comments to the U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590-0001.

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

Examining the AD Docket: You may examine the AD docket on the Internet at <http://www.regulations.gov> or in person at the Docket Operations Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this AD, the economic evaluation, and other information. The street address for the Docket Operations Office (telephone 800-647-5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

For service information identified in this AD, contact Bell Helicopter Textron Canada Limited, 12,800 Rue de l'Avenir, Mirabel, Quebec J7J1R4, telephone (450) 437-2862 or (800) 363-8023, fax (450) 433-0272, or at <http://www.bellcustomer.com/files/>. You may review a copy of the referenced service information at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

FOR FURTHER INFORMATION CONTACT:

Sharon Miles, Aerospace Engineer, FAA, Rotorcraft Directorate, Regulations and Policy Group, 2601 Meacham Blvd., Fort Worth, Texas 76137, telephone (817) 222-5110, email sharon.y.miles@faa.gov.

SUPPLEMENTARY INFORMATION:

Comments Invited

This AD is a final rule that involves requirements affecting flight safety, and we did not provide you with notice and an opportunity to provide your comments prior to it becoming effective. However, we invite you to participate in this rulemaking by submitting written comments, data, or views. We also invite comments relating to the economic, environmental, energy, or

federalism impacts that resulted from adopting this AD. The most helpful comments reference a specific portion of the AD, explain the reason for any recommended change, and include supporting data. To ensure the docket does not contain duplicate comments, commenters should send only one copy of written comments, or if comments are filed electronically, commenters should submit them only one time.

We will file in the docket all comments that we receive, as well as a report summarizing each substantive public contact with FAA personnel concerning this rulemaking during the comment period. We will consider all the comments we receive and may conduct additional rulemaking based on those comments.

Discussion

Transport Canada Civil Aviation (TCCA) issued TCCA AD No. CF-2011-44R1, on February 1, 2012, to correct this same unsafe condition on the Bell Model 206 L, L-1, L-3, and L-4 helicopters. TCCA advises that there is no reliable inspection method to detect the cracks on these blades before blade failure and has reduced the life limit on all affected blades from 3,600 hours time-in-service (TIS) to 1,400 hours TIS and mandated removal from service of those blades that exceed the new life limit. Bell has determined that the fatigue cracks occurred as a result of the use by a Bell supplier of unapproved manufacturing processes, which have since been corrected, and are limited to a specific range of part numbers and serial numbers.

We issued EAD 2012-02-51 also on February 1, 2012, for Bell Model 206L, 206L-1, 206L-3, and 206L-4 helicopters with certain main rotor blades installed and reduced the life limit on these blades to correct the unsafe condition caused by this fatigue cracking.

FAA's Determination

These helicopters have been approved by the aviation authority of Canada and are approved for operation in the United States. Pursuant to our bilateral agreement with Canada, TCCA, its technical representative, has notified us of the unsafe condition described in the TCCA AD. We are issuing this AD because we evaluated all information provided by the TCCA and determined the unsafe condition exists and is likely to exist or develop on other helicopters of these same type designs.

Related Service Information

Bell Helicopter Alert Service Bulletin No. 206L-09-159 Revision A, dated November 13, 2009, describes

procedures to identify and mark the affected main rotor blades, requires a “recurring wipe check,” and requires performing a one-time radiographic inspection with the results to be determined by Bell.

AD Requirements

This AD requires reducing the life limit from 3,600 hours time-in-service (TIS) to 1,400 hours TIS for certain part-numbered and serial-numbered main rotor blades, revising the life limit in the Airworthiness Limitations section of the Instructions for Continued Airworthiness or maintenance manual, and recording the revised life limit on the component history card or equivalent record.

Costs of Compliance

We estimate that this AD will affect 697 helicopters of U.S. Registry. At an average labor rate of \$85 per work-hour, we estimate the following costs:

- Determining the main rotor blades’ part and serial numbers will require about 1 work-hour for a cost per helicopter of \$85, or \$59,245 for the U.S. fleet.
- Replacing an affected main rotor blade will require about 8 work-hours for labor cost of \$680 per helicopter and parts costs of about \$44,958 per helicopter, for a total cost per helicopter of \$45,638.

FAA’s Justification and Determination of the Effective Date

Providing an opportunity for public comments prior to adopting these AD requirements would delay implementing the safety actions needed to correct this known unsafe condition. Therefore, we find that the risk to the flying public justifies waiving notice and comment prior to the adoption of this rule because the required corrective actions must be accomplished before further flight, a very short period of time.

Since an unsafe condition exists that requires the immediate adoption of this AD, we determined that notice and opportunity for public comment before issuing this AD are impracticable and contrary to the public interest and that good cause exists for making this amendment effective in less than 30 days.

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.

We are 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

We determined that this AD will not have federalism implications under Executive Order 13132. This AD 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.

For the reasons discussed, I certify that this AD:

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);

3. Will not affect intrastate aviation in Alaska to the extent that it justifies making a regulatory distinction; and

4. 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 an economic evaluation of the estimated costs to comply with this AD and placed it in the AD docket.

List of Subjects in 14 CFR Part 39

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

Adoption of the Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA amends 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):

2012–02–51 Bell Helicopter Textron

Canada Limited: Amendment 39–17016; Docket No. FAA–2012–0395; Directorate Identifier 2012–SW–007–AD.

(a) Applicability

This AD applies to Bell Helicopter Textron Canada Limited (Bell) Model 206L, 206L–1, 206L–3, and 206L–4 helicopters, certificated in any category, with a main rotor blade part number (P/N) 206–015–001–107, 206–015–001–109, 206–015–001–111, 206–015–001–115, 206–015–001–117, 206–015–001–119, or 206–015–001–121, and a main rotor blade serial number listed in Table 1 of this AD.

TABLE 1

Affected Main Rotor Blade Serial Numbers

(All blade serial numbers listed in Table 1 of this AD have the prefix “A-.”)

901 through 928	2285, 2286	2787, 2788	4293 through 4298	4684.
930 through 935	2290	2808 through 2817	4301	4686 through 4708.
937, 938	2292 through 2294	2819 through 2822	4305	4710.
941	2297	2824	4308	4713 through 4716.
943 through 994	2301, 2302	2826 through 2828	4314, 4315	4719 through 4722.
996 through 1000	2304, 2305	2832	4318	4725.
1002 through 1020	2308	2835	4330	4728, 4729.
1022 through 1032	2311	2840 through 2842	4334 through 4336	4731.
1034 through 1047	2313, 2314	2844	4381, 4382	4734 through 4737.
1049 through 1134	2316	2848 through 2850	4392	4739 through 4742.
1136 through 1140	2318, 2319	2852, 2853	4394, 4395	4744 through 4751.
1142 through 1157	2322 through 2324	2855	4405 through 4409	4753 through 4757.
1159 through 1166	2328 through 2331	2858	4416	4759.

TABLE 1—Continued

1168 through 1182	2357	2862 through 2864	4418	4762.
1184 through 1351	2374	2900	4423 through 4426	4764.
1353 through 1363	2379	2996	4433	4774.
1365 through 1382	2515	3212	4445	4778 through 4780.
1384 through 1401	2553, 2554	3219	4448	4784.
1403 through 1519	2561, 2562	3339	4462, 4463	4786 through 4825.
1521 through 1590	2564 through 2570	3369	4484	4827 through 4840.
1593 through 1646	2573	3381	4500	4842 through 4863.
1648 through 1718	2576	3447	4508	4865 through 4905.
1720 through 1798	2580	3571, 3572	4512	4907 through 4948.
1800 through 1821	2583	3622	4517	4950 through 4957.
1824 through 1829	2585, 2586	3705	4522	4959 through 4963.
1832 through 2060	2588, 2589	3831	4528, 4529	4965.
2062 through 2072	2593, 2594	3971, 3972	4532	4969 through 4973.
2074	2596, 2597	4025 through 4030	4534	4975.
2077 through 2081	2599	4117	4547	4979, 4980.
2092 through 2095	2602	4143	4550	4983, 4984.
2098, 2099	2604, 2605	4201 through 4205	4567	4987.
2101 through 2104	2607 through 2610	4209	4573	4989.
2107, 2108	2621	4214 through 4217	4590	4992.
2110 through 2124	2623, 2624	4248	4604, 4605	4994 through 5006.
2126 through 2145	2638	4250, 4251	4608, 4609	5010.
2147 through 2158	2640 through 2672	4253, 4254	4612 through 4621	5015.
2161 through 2163	2674 through 2701	4256 through 4260	4624 through 4629	5018.
2165, 2166	2706 through 2708	4262 through 4267	4631, 4632	5023.
2169 through 2175	2727, 2728	4269	4638, 4639	5036.
2177 through 2183	2730 through 2742	4271, 4272	4652	5047.
2185 through 2192	2744 through 2764	4274 through 4276	4654	5054.
2220, 2221	2766, 2767	4278	4657	5066, 5067.
2248	2769	4280 through 4284	4659	5071, 5072.
2257 through 2267	2771, 2772	4286, 4287	4662	5075, 5076.
2272 through 2283	2775 through 2777	4290, 4291	4666 through 4682	5081.
5087	5397	5535 through 5537	5679 through 5686	5851.
5094	5399 through 5400	5539, 5540	5688	5856.
5152	5402 through 5411	5542	5690 through 5705	5861 through 5865.
5155	5413, 5414	5546 through 5549	5707 through 5709	5870.
5158, 5159	5416 through 5439	5552, 5553	5711, 5712	5882.
5163, 5164	5441	5556 through 5561	5716 through 5721	5884 through 5886.
5166 through 5171	5443 through 5445	5566 through 5568	5723 through 5726	5889 through 5891.
5176 through 5178	5447	5570 through 5574	5729 through 5734	5899 through 5901.
5180 through 5182	5450	5576 through 5583	5736 through 5745	5903 through 5905.
5186 through 5191	5459	5588 through 5591	5747 through 5752	5912.
5193 through 5199	5465 through 5468	5594	5757	5915.
5201 through 5205	5472	5598 through 5600	5762	5921.
5207	5475	5602 through 5605	5766 through 5769	5925, 5926.
5209 through 5212	5481	5608, 5609	5771	5929 through 5951.
5218 through 5253	5483	5612	5781, 5782	5992.
5255 through 5273	5488	5616 through 5623	5791	6216.
5275 through 5288	5491, 5492	5625, 5626	5793 through 5800	6247.
5291, 5292	5495	5628	5808	6270.
5297, 5298	5497 through 5507	5637 through 5641	5815 through 5817	6597.
5301 through 5321	5509 through 5512	5643	5822 through 5826	6611, 6612.
5323 through 5331	5516	5645 through 5653	5828, 5829	6661.
5333 through 5340	5518 through 5521	5655 through 5666	5833	6714.
5343	5526 through 5530	5668, 5669	5837.	
5345 through 5395	5533	5671 through 5677	5844, 5845.	

(b) Unsafe Condition

This AD defines the unsafe condition as fatigue cracking of a main rotor blade. This condition could result in failure of the main rotor blade and subsequent loss of control of the helicopter.

(c) Effective Date

This AD becomes effective May 4, 2012 to all persons except those persons to whom it was made immediately effective by Emergency AD No. 2012-02-51, issued on February 1, 2012.

(d) Compliance

You are responsible for performing each action required by this AD within the specified compliance time unless it has already been accomplished prior to that time.

(e) Required Actions

(1) Before further flight, reduce the life limit of the main rotor blades with a serial number listed in Table 1 of this AD from 3,600 hours time-in-service (TIS) to 1,400 hours TIS; revise the life limit in the Airworthiness Limitations section of the Instruction for Continued Airworthiness or maintenance manual; and record the revised

life limit on the component history card or equivalent record.

(2) Before further flight, remove from service any main rotor blade which has accumulated 1,400 or more hours TIS.

(f) Special Flight Permits

Special flight permits are prohibited.

(g) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Safety Management Group, FAA, may approve AMOCs for this AD. Send your proposal to: Sharon Miles, Aerospace Engineer, FAA, Rotorcraft

Directorate, Regulations and Policy Group, 2601 Meacham Blvd., Fort Worth, Texas 76137, telephone (817) 222 5110, email sharon.y.miles@faa.gov.

(2) For operations conducted under a Part 119 operating certificate or under Part 91, Subpart K, we suggest that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office, before operating any aircraft complying with this AD through an AMOC.

(h) Additional Information

(1) Bell Helicopter Alert Service Bulletin (ASB) No. 206L-09-159 Revision A, dated November 13, 2009, which is not incorporated by reference, contains additional information about the subject of this AD. For this service information, contact Bell Helicopter Textron Canada Limited, 12,800 Rue de l'Avenir, Mirabel, Quebec J7J1R4, telephone (450) 437-2862 or (800) 363-8023, fax (450) 433-0272, or at <http://www.bellcustomer.com/files/>. You may review a copy of this service information at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

(2) The subject of this AD is addressed in Transport Canada Civil Aviation AD No. CF-2011-44R1, dated February 1, 2012.

(i) Subject

Joint Aircraft Service Component (JASC) Code: 6210, Main rotor blades.

Issued in Fort Worth, Texas, on April 3, 2012.

Kim Smith,

Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 2012-9314 Filed 4-18-12; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 31

[TD 9584]

RIN 1545-BJ01

Guidance on Reporting Interest Paid to Nonresident Aliens

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations regarding the reporting requirements for interest that relates to deposits maintained at U.S. offices of certain financial institutions and is paid to certain nonresident alien individuals. These regulations will affect commercial banks, savings institutions, credit unions, securities brokerages, and insurance companies that pay interest on deposits.

DATES: *Effective Date:* These regulations are effective April 19, 2012.

Applicability Date: These regulations apply to payments of interest made on or after January 1, 2013.

FOR FURTHER INFORMATION CONTACT:

Kathryn Holman, (202) 622-3840 (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 for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1725. The collection of information in these proposed regulations is in § 1.6049-4(b)(5)(i) and § 1.6049-6(e)(4)(i) and (ii). The collection of information is mandatory and the respondents are commercial banks, savings institutions, credit unions, securities brokerages, and insurance companies that maintain deposit accounts for nonresident alien individuals.

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

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Information collected under these regulations will be return information as defined in 26 U.S.C. 6103. Tax returns and return information are confidential as required by 26 U.S.C. 6103.

Background

On January 7, 2011, the Treasury Department and the IRS published a notice of proposed rulemaking (REG 146097-09) (the 2011 proposed regulations) in the *Federal Register* (76 FR 1105, corrected by 76 FR 2852, 76 FR 20595, and 76 FR 22064) under section 6049 of the Internal Revenue Code (Code). The 2011 proposed regulations withdrew proposed regulations that had been issued on August 2, 2002 (67 FR 50386) (the 2002 proposed regulations). The 2002 proposed regulations would have required reporting of interest payments to nonresident alien individuals that are residents of certain specified countries. The 2011 proposed regulations provide that payments of interest aggregating \$10 or more on a deposit maintained at a U.S. office of a financial institution and paid to any

nonresident alien individual are subject to information reporting.

Written comments were received by the Treasury Department and the IRS in response to the 2011 proposed regulations. A public hearing on the 2011 proposed regulations was held on May 18, 2011, at which further comments were received. All comments were considered and are available for public inspection at <http://www.regulations.gov> or upon request. After consideration of the written comments and the comments provided at the public hearing, the 2011 proposed regulations are adopted as revised by this Treasury decision.

Explanation and Summary of Comments

Objectives of This Regulatory Action

The reporting required by these regulations is essential to the U.S. Government's efforts to combat offshore tax evasion for several reasons. First, it ensures that the IRS can, in appropriate circumstances, exchange information relating to tax enforcement with other jurisdictions. In order to ensure that U.S. taxpayers cannot evade U.S. tax by hiding income and assets offshore, the United States must be able to obtain information from other countries regarding income earned and assets held in those countries by U.S. taxpayers. Under present law, the measures available to assist the United States in obtaining this information include both treaty relationships and statutory provisions. The effectiveness of these measures depends significantly, however, on the United States' ability to reciprocate.

The United States has constructed an expansive network of international agreements, including income tax or other conventions and bilateral agreements relating to the exchange of tax information (collectively referred to as information exchange agreements), which provide for the exchange of information related to tax enforcement under appropriate circumstances. These information exchange relationships are based on cooperation and reciprocity. A jurisdiction's willingness to share information with the IRS to combat offshore tax evasion by U.S. taxpayers depends, in large part, on the ability of the IRS to exchange information that will assist that jurisdiction in combating offshore tax evasion by its own residents. These regulations, by requiring reporting of deposit interest to the IRS, will ensure that the IRS is in a position to exchange such information reciprocally with a treaty partner when it is appropriate to do so.