

identified in paragraph (j)(2) of this AD or email to: [9-avs-nyaco-cos@faa.gov](mailto:9-avs-nyaco-cos@faa.gov). If mailing information, also submit information by email. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(2) *Contacting the Manufacturer:* For any requirement in this AD to obtain instructions from a manufacturer, the instructions must be accomplished using a method approved by the Manager, New York ACO Branch, FAA; or Transport Canada or Bombardier, Inc.'s Transport Canada Design Approval Organization (DAO). If approved by the DAO, the approval must include the DAO-authorized signature.

#### (j) Additional Information

(1) Refer to Transport Canada AD CF-2022-15, dated April 7, 2022, for related information. This Transport Canada AD may be found in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2023-0169.

(2) For more information about this AD, contact Gabriel Kim, Aerospace Engineer, Mechanical Systems and Administrative Services Section, FAA, New York ACO Branch, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; telephone 516-228-7300; email [9-avs-nyaco-cos@faa.gov](mailto:9-avs-nyaco-cos@faa.gov).

#### (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 this AD specifies otherwise.

(i) Task 32-34-00-101, "Functional Test of the Landing-Gear Emergency Extension," of Part 2, "Airworthiness Limitations," of the Bombardier Global Express Time Limit/Maintenance Check manual (TLMC), Publication No. BD-700 TLMC, Revision 34, dated March 1, 2022.

**Note 1 to paragraph (k)(2)(i):** For obtaining the tasks specified in paragraphs (k)(2)(i) through (iii) of this AD for Bombardier Global Express TLMC, Publication No. BD-700 TLMC, Revision 34, dated March 1, 2022, use Document Identification No. GL 700 TLMC.

(ii) Task 32-43-25-101, "Operational Test of the Brake Shutoff Valve," of Part 2, "Airworthiness Limitations," of the Bombardier Global Express TLMC, Publication No. BD-700 TLMC, Revision 34, dated March 1, 2022.

(iii) Task 52-11-00-106, "Visual Check of the Passenger-Door Vent-Flap Mechanism," of Part 2, "Airworthiness Limitations," of the Bombardier Global Express TLMC, Publication No. BD-700 TLMC, Revision 34, dated March 1, 2022.

(iv) Task 32-34-00-101, "Functional Test of the Landing-Gear Emergency Extension," of Part 2, "Airworthiness Limitations," of the Bombardier Global Express XRS TLMC, Publication No. BD-700 XRS TLMC, Revision 21, dated March 1, 2022.

**Note 2 to paragraph (k)(2)(iv):** For obtaining the tasks specified in paragraphs (k)(2)(iv) through (vi) of this AD for Bombardier Global Express XRS TLMC,

Publication No. BD-700 XRS TLMC, use Document Identification No. GL XRS TLMC.

(v) Task 32-43-25-101, "Operational Test of the Brake Shutoff Valve," of Part 2, "Airworthiness Limitations," of the Bombardier Global Express XRS TLMC, Publication No. BD-700 XRS TLMC, Revision 21, dated March 1, 2022.

(vi) Task 52-11-00-106, "Visual Check of the Passenger-Door Vent-Flap Mechanism," of Part 2, "Airworthiness Limitations," of the Bombardier Global Express XRS TLMC, Publication No. BD-700 XRS TLMC, Revision 21, dated March 1, 2022.

(vii) Task 32-34-00-101, "Functional Test of the Landing-Gear Emergency Extension," of Part 2, "Airworthiness Limitations," of the Bombardier Global 5000 TLMC, Publication No. BD-700 TLMC, Revision 25, dated March 1, 2022.

**Note 3 to paragraph (k)(2)(vii):** For obtaining the tasks specified in paragraphs (k)(2)(vii) through (ix) of this AD for Bombardier Global 5000 TLMC, Publication No. BD-700 TLMC, use Document Identification No. GL 5000 TLMC.

(viii) Task 32-43-25-101, "Operational Test of the Brake Shutoff Valve," of Part 2, "Airworthiness Limitations," of the Bombardier Global 5000 TLMC, Publication No. BD-700 TLMC, Revision 25, dated March 1, 2022.

(ix) Task 52-11-00-106, "Visual Check of the Passenger-Door Vent-Flap Mechanism," of Part 2, "Airworthiness Limitations," of the Bombardier Global 5000 TLMC, Publication No. BD-700 TLMC, Revision 25, dated March 1, 2022.

(x) Task 32-34-00-101, "Functional Test of the Landing-Gear Emergency Extension," of Part 2, "Airworthiness Limitations," of the Bombardier Global 5000 Featuring Global Vision Flight Deck (GVFD) TLMC, Publication No. GL 5000 GVFD TLMC, Revision 15, dated March 1, 2022.

**Note 4 to paragraph (k)(2)(x):** For obtaining the tasks specified in paragraphs (k)(2)(x) through (xii) of this AD for Bombardier Global 5000 Featuring GVFD TLMC, Publication No. GL 5000 GVFD TLMC, use Document Identification No. GL 5000 GVFD TLMC.

(xi) Task 32-43-25-101, "Operational Test of the Brake Shutoff Valve," of Part 2, "Airworthiness Limitations," of the Bombardier Global 5000 Featuring GVFD TLMC, Publication No. GL 5000 GVFD TLMC, Revision 15, dated March 1, 2022.

(xii) Task 52-11-00-106, "Visual Check of the Passenger-Door Vent-Flap Mechanism," of Part 2, "Airworthiness Limitations," of the Bombardier Global 5000 Featuring GVFD TLMC, Publication No. GL 5000 GVFD TLMC, Revision 15, dated March 1, 2022.

(xiii) Task 32-34-00-101, "Functional Test of the Landing-Gear Emergency Extension," of Part 2, "Airworthiness Limitations," of the Bombardier Global 6000 TLMC, Publication No. GL 6000 TLMC, Revision 15, dated March 1, 2022.

**Note 5 to paragraph (k)(2)(xiii):** For obtaining the tasks specified in paragraphs (xiii) through (xv) of this AD for Bombardier Global 6000 TLMC, Publication No. GL 6000 TLMC, use Document Identification No. GL 6000 TLMC.

(xiv) Task 32-43-25-101, "Operational Test of the Brake Shutoff Valve," of Part 2, "Airworthiness Limitations," of the Bombardier Global 6000 TLMC, Publication No. GL 6000 TLMC, Revision 15, dated March 1, 2022.

(xv) Task 52-11-00-106, "Visual Check of the Passenger-Door Vent-Flap Mechanism," of Part 2, "Airworthiness Limitations," of the Bombardier Global 6000 TLMC, Publication No. GL 6000 TLMC, Revision 15, dated March 1, 2022.

(3) For service information identified in this AD, contact Bombardier Business Aircraft Customer Response Center, 400 Côte-Vertu Road West, Dorval, Québec H4S 1Y9, Canada; telephone 514-855-2999; email [ac.yul@aero.bombardier.com](mailto:ac.yul@aero.bombardier.com); website [bombardier.com](https://www.bombardier.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, email [fr.inspection@nara.gov](mailto:fr.inspection@nara.gov), or go to: [www.archives.gov/federal-register/cfr/ibr-locations.html](https://www.archives.gov/federal-register/cfr/ibr-locations.html).

Issued on February 15, 2023.

**Christina Underwood,**

*Acting Director, Compliance & Airworthiness Division, Aircraft Certification Service.*

[FR Doc. 2023-03636 Filed 2-24-23; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Part 73

[Docket No. FDA-2023-C-0544]

#### Innophos, Inc.; Filing of Color Additive Petition

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Notification of petition.

**SUMMARY:** The Food and Drug Administration (FDA or we) is announcing that we have filed a petition, submitted by Innophos, Inc., proposing that the color additive regulations be amended to provide for the safe use of tricalcium phosphate in poultry (chicken thigh), icing, white chocolate candy melts, doughnut sugar, and sugar for coated candies.

**DATES:** The color additive petition was filed on February 1, 2023.

**ADDRESSES:** For access to the docket to read background documents or

comments received, go to <https://www.regulations.gov> and insert the docket number found in brackets in the heading of this document into the "Search" box and follow the prompts, and/or go to the Dockets Management Staff, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

**FOR FURTHER INFORMATION CONTACT:** Rachel Morissette, Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5001 Campus Dr., College Park, MD 20740, 240-402-1212.

**SUPPLEMENTARY INFORMATION:** Under section 721(d)(1) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 379e(d)(1)), we are giving notice that we have filed a color additive petition (CAP 3C0324), submitted by Innophos, Inc., 259 Prospect Plains Road, Building A, Cranbury, New Jersey 08512. The petition proposes to amend the color additive regulations in part 73 (21 CFR part 73), "Listing of Color Additives Exempt from Certification," to provide for the safe use of tricalcium phosphate in (1) poultry (chicken thigh), (2) icing, (3) white chocolate candy melts, (4) doughnut sugar, and (5) sugar for coated candies.

The petitioner has claimed that this action is categorically excluded under 21 CFR 25.32(k) because the substance is intended to remain in food through ingestion by consumers and is not intended to replace macronutrients in food. If FDA determines a categorical exclusion applies, neither an environmental assessment nor an environmental impact statement is required. If FDA determines a categorical exclusion does not apply, we will request an environmental assessment and make it available for public inspection.

Dated: February 22, 2023.

**Lauren K. Roth,**

*Associate Commissioner for Policy.*

[FR Doc. 2023-03955 Filed 2-24-23; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-122286-18]

RIN 1545-BO98

#### Use of Forfeitures in Qualified Retirement Plans

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document sets forth proposed regulations that would provide rules relating to the use of forfeitures in qualified retirement plans, including a deadline for the use of forfeitures in defined contribution plans. These proposed regulations would affect participants in, beneficiaries of, administrators of, and sponsors of qualified retirement plans.

**DATES:** Written or electronic comments must be received by May 30, 2023.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at [www.regulations.gov](https://www.regulations.gov) (indicate IRS and REG-122286-18) by following the online instructions for submitting comments. 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 to the IRS's public docket, for public availability, any comments submitted, whether electronically or on paper. Send paper submissions to: CC:PA:LPD:PR (REG-122286-18), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, call Brandon M. Ford or Joyce I. Kahn at (202) 317-4148; concerning submission of comments and requests for a public hearing, call Vivian Hayes at (202) 317-5306 (not toll-free numbers) or email [publichearings@irs.gov](mailto:publichearings@irs.gov).

**SUPPLEMENTARY INFORMATION:**

#### Background

General Forfeiture Rules for Qualified Plans

Section 401(a)(7) of the Internal Revenue Code (Code) provides that a trust forming part of a stock bonus, pension, or profit-sharing plan of an employer for the exclusive benefit of its employees or their beneficiaries will not constitute a qualified trust under section 401(a) unless its related stock bonus, pension, or profit-sharing plan satisfies the requirements of section 411 (relating to minimum vesting standards).<sup>1</sup> Section 411(a) generally provides that an employee's right to accrued benefits derived from employer contributions

must become nonforfeitable after a specified period of service. Section 411(a) also provides exceptions to this general rule under which an employee's benefit is permitted to be forfeited without violating section 411, conditions under which forfeited amounts must be restored upon a participant's repayment of a withdrawal, and other rules related to vesting.

Section 2(2) of the Self-Employed Individuals Tax Retirement Act of 1962, Public Law 87-792, 76 Stat. 809, added section 401(a)(8) of the Code, providing that a trust forming part of a pension plan will not constitute a qualified trust under section 401(a) unless the plan provides that forfeitures must not be applied to increase the benefits any employee would otherwise receive under the plan.

Section 1.401-7(a), promulgated in 1963, generally provides, in the case of a trust forming a part of a qualified pension plan, that the plan must expressly provide that forfeitures arising from severance of employment, from death, or for any other reason may not be applied to increase the benefits any employee would otherwise receive under the plan at any time prior to the termination of the plan or the complete discontinuance of employer contributions under the plan, and that the amounts so forfeited must be used as soon as possible to reduce the employer's contributions under the plan. Section 1.401-7(a) also provides that a qualified pension plan may anticipate the effect of forfeitures in determining costs under the plan, and that a qualified plan will not be disqualified merely because a determination of the amount of forfeitures under the plan is made only once during each taxable year of the employer.

Section 1.401-1(b)(1)(i) provides that a pension plan is a plan established and maintained by an employer primarily to provide systematically for the payment of definitely determinable benefits to employees over a period of years, usually for life, after retirement. Section 1.401-1(b)(1)(i) further provides that benefits under a pension plan are not definitely determinable if funds arising from forfeitures on termination of service, or other reason, may be used to provide increased benefits for the remaining participants. Section 1.401-1(b)(1)(i) specifically refers to § 1.401-7, relating to the treatment of forfeitures under a qualified pension plan, in setting forth the requirement that forfeitures not be used to provide increased benefits for participants.

<sup>1</sup> There are parallel vesting requirements in section 203 of the Employee Retirement Income Security Act of 1974, Public Law 93-406, 88 Stat. 829 (ERISA). The IRS has interpretive authority over that section pursuant to Reorganization Plan No. 4 of 1978, 5 U.S.C. App. 1, 92 Stat. 3790. (Reorganization Plan No. 4).