

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.

(3) AMOCs approved previously for AD 2020–01–18, Amendment 39–19824 (85 FR 5304, January 30, 2020); corrected February 26, 2020 (85 FR 10969); AD 2006–11–11 Amendment 39–14615 (71 FR 30278, May 26, 2006); and AD 2001–20–12, Amendment 39–12460 (66 FR 52492, October 16, 2001); are approved as AMOCs for the corresponding provisions of this AD, except for AMOCs that included revised compliance times.

(k) Related Information

For more information about this AD, contact Sarah Illg, Aviation Safety Engineer, FAA, 3960 Paramount Boulevard, Lakewood, CA 90712; phone: 206–231–3517; email: Sarah.A.Illg@faa.gov.

(l) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference of the material listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this material as applicable to do the actions required by this AD, unless the AD specifies otherwise.

(i) Aviation Partners Boeing AP57.2–0604.2 Supplement to D622N001–9 (September 2020) 757 Maintenance Planning Document (MPD) document, Section 9, Airworthiness Limitations (AWLs) and Certification Maintenance Requirements (CMRs) Boeing 757–200 with Winglets FAA STC NUMBER ST01518SE AND EASA STC NUMBER 10015659, Revision February 2022.

(ii) Aviation Partners Boeing AP57.2–0604.2–DTR Supplement to D622N001–DTR (October 2018) 757 Damage Tolerance Rating (DTR) Check Form Document for Boeing 757–200 with Winglets FAA STC NUMBER ST01518SE AND EASA STC NUMBER 10015659, Revision August 2023.

(iii) Aviation Partners Boeing AP57.3–0604.2 Supplement to D622N001–9 (September 2020) 757 Maintenance Planning Document (MPD) document, Section 9, Airworthiness Limitations (AWLs) and Certification Maintenance Requirements (CMRs) 757–300 with Blended Winglets FAA STC ST01518SE and EASA STC Number 10015659, Revision August 2022.

(iv) Aviation Partners Boeing AP57.3–0604.2–DTR Supplement to D622N001–DTR (October 2018) 757 Damage Tolerance Rating (DTR) Check Form Document for Boeing 757–300 with Blended Winglets FAA STC Number ST01518SE AND EASA STC NUMBER 10015659, Revision August 2023.

(3) For Aviation Partners Boeing material identified in this AD, contact Aviation Partners Boeing, 555 Andover Park West, Suite 200, Tukwila, WA 98188; telephone 206–830–7699; fax 206–767–0535; email leng@aviationpartners.com; website aviationpartnersboeing.com.

(4) You may view this material 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 material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit www.archives.gov/federal-register/cfr/ibr-locations or email fr.inspection@nara.gov.

Issued on September 3, 2025.

Paul R. Bernado,

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

[FR Doc. 2025–17179 Filed 9–5–25; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2025–2273; Project Identifier MCAI–2024–00689–R]

RIN 2120–AA64

Airworthiness Directives; Airbus Helicopters

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: The FAA proposes to adopt a new airworthiness directive (AD) for all Airbus Helicopters Model H160–B helicopters. This proposed AD was prompted by a determination that new or more restrictive airworthiness limitations are necessary. This proposed AD would require revising the existing maintenance manual or instructions for continued airworthiness and the existing approved maintenance or inspection program, as applicable, by incorporating new or more restrictive airworthiness limitations. The FAA is proposing this AD to address the unsafe condition on these products.

DATES: The FAA must receive comments on this NPRM by October 23, 2025.

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. 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 under Docket

No. FAA–2025–2273; 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, the mandatory continuing airworthiness information (MCAI), any comments received, and other information. The street address for Docket Operations is listed above.

Material Incorporated by Reference:

• For European Union Aviation Safety Agency (EASA) material identified in this proposed AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 8999 000; email: ADS@easa.europa.eu; website: easa.europa.eu. You may find the EASA material on the EASA website at ad.easa.europa.eu. It is also available at regulations.gov under Docket No. FAA–2025–2273.

• You may view this material at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Parkway, Room 6N–321, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222–5110.

FOR FURTHER INFORMATION CONTACT:

Yves Petiotte, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (202) 975–4867; email: yves.petiotte@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 using a method listed under **ADDRESSES**. Include “Docket No. FAA–2025–2273; Project Identifier MCAI–2024–00689–R” 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, 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 Yves Petiotte, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590. Any commentary that the FAA receives which is not specifically designated as CBI will be placed in the public docket for this rulemaking.

Background

EASA, which is the Technical Agent for the Member States of the European Union, has issued EASA AD 2024-0223, dated November 26, 2024 (EASA AD 2024-0223) (also referred to as the MCAI), to correct an unsafe condition on Airbus Helicopters Model H160-B helicopters. The MCAI states that the airworthiness limitations for the Airbus Helicopters Model H160-B helicopters, which are approved by EASA, are currently defined and published in the AH [Airbus Helicopters] H160-B Airworthiness Limitations Section (ALS) document. EASA advises that these instructions have been identified as mandatory for continued airworthiness and that Revision 16 of Airbus Helicopters Model H160-B, dated May 27, 2024, has been issued to introduce new or more restrictive airworthiness limitations. The FAA is issuing this proposed AD to prevent failure of certain parts, which, if not addressed, could result in loss of control of the helicopter. You may examine the MCAI in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2025-2273.

Material Incorporated by Reference Under 1 CFR Part 51

The FAA reviewed EASA AD 2024-0223, which specifies procedures for replacing components before exceeding their life limits and accomplishing all applicable maintenance tasks within thresholds and intervals specified in the ALS. Depending on the results of the maintenance tasks, EASA AD 2024-0223 specifies procedures for accomplishing corrective action(s) or contacting Airbus Helicopters for

approved instructions and accomplishing those instructions.

Additionally, EASA AD 2024-0223 specifies procedures for revising the Aircraft Maintenance Programme (AMP) by incorporating the limitations, tasks, and associated thresholds and intervals described in the specified ALS, as applicable. Revising the AMP constitutes terminating action for the requirement to record accomplishment of the actions of replacing components before exceeding their life limits and accomplishing maintenance tasks within thresholds and intervals specified in the applicable ALS as specified in EASA AD 2024-0223 for demonstration of AD compliance on a continued basis.

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

FAA's Determination

These products have been approved by the aviation authority of another country and are approved for operation in the United States. Pursuant to the FAA's bilateral agreement with this State of Design Authority, it has notified the FAA of the unsafe condition described in its AD referenced above. 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.

Proposed AD Requirements in This NPRM

This proposed AD would require revising the existing maintenance manual or instructions for continued airworthiness and the existing approved maintenance or inspection program, as applicable, by incorporating new or more restrictive actions and associated thresholds and intervals, including any life limits, specified in EASA AD 2024-0223, described previously, as incorporated by reference, except for any differences identified as exceptions in the regulatory text of this proposed AD. See "Differences Between this Proposed AD and the MCAI" for a discussion of the general differences included in this AD.

Explanation of Required Compliance Information

In the FAA's ongoing efforts to improve the efficiency of the AD process, the FAA developed a process to use some civil aviation authority (CAA) ADs as the primary source of information for compliance with requirements for corresponding FAA

ADs. The FAA has been coordinating this process with manufacturers and CAAs. As a result, the FAA proposes to incorporate EASA AD 2024-0223 by reference in the FAA final rule. This proposed AD would, therefore, require compliance with EASA AD 2024-0223 in its entirety through that incorporation, except for any differences identified as exceptions in the regulatory text of this proposed AD. Using common terms that are the same as the heading of a particular section in EASA AD 2024-0223 does not mean that operators need comply only with that section. For example, where the AD requirement refers to "all required actions and compliance times," compliance with this AD requirement is not limited to the section titled "Required Action(s) and Compliance Time(s)" in EASA AD 2024-0223. Material referenced in EASA AD 2024-0223 for compliance will be available at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2025-2273 after the FAA final rule is published.

Differences Between This Proposed AD and the MCAI

The MCAI requires, as individual tasks, replacing certain components before exceeding applicable life limits, accomplishing certain maintenance tasks within thresholds and intervals as specified in the ALS, as defined within, and depending on the results, accomplishing corrective action, whereas this proposed AD would not. The MCAI also requires revising the approved AMP by incorporating the limitations, tasks, and associated thresholds and intervals described in that ALS within 12 months, whereas this proposed AD would require revising the existing maintenance manual or instructions for continued airworthiness and the existing approved maintenance or inspection program, as applicable, by incorporating the limitations, tasks, and associated thresholds and intervals described in that ALS within 30 days, and clarifies that if the initial instance of an incorporated limitation or threshold therein is reached before 30 days after the effective date of the final rule of this proposed AD, you still have up to 30 days after the effective date of the final rule of this proposed AD to accomplish the corresponding task.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect four helicopters 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
Revise ALS	1 work-hour × \$85 per hour = \$85	\$0	\$85	\$340

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:

Airbus Helicopters: Docket No. FAA–2025–2273; Project Identifier MCAI–2024–00689–R.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by October 23, 2025.

(b) Affected ADs

None.

(c) Applicability

This AD applies to Airbus Helicopters Model H160–B helicopters, certificated in any category.

(d) Subject

Air Transport Association (ATA) of America Code 05, Time Limits/Maintenance Checks.

(e) Unsafe Condition

This AD was prompted by new or more restrictive airworthiness limitations. The FAA is issuing this AD to prevent failure of certain parts which, if not addressed, could result in loss of control of the helicopter.

(f) Compliance

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

(g) Requirements

Except as specified in paragraphs (h) and (i) of this AD: Comply with all required actions and compliance times specified in, and in accordance with, European Union Aviation Safety Agency (EASA) AD 2024–0223, dated November 26, 2024 (EASA AD 2024–0223).

(h) Exceptions to EASA AD 2024–0223

(1) Where EASA AD 2024–0223 refers to its effective date, this AD requires using the effective date of this AD.

(2) This AD does not adopt the requirements specified in paragraphs (1), (2), (4), and (5) of EASA AD 2024–0223.

(3) Where paragraph (3) of EASA AD 2024–0223 specifies “Within 12 months after the effective date of this AD, revise the approved AMP”, this AD requires replacing that text with “Within 30 days after the effective date of this AD, revise the airworthiness

limitations section of the existing maintenance manual or instructions for continued airworthiness and the existing approved maintenance or inspection program, as applicable”.

(4) The initial compliance time for doing the tasks specified in paragraph (3) of EASA AD 2024–0223 is on or before the applicable “limitations” and “associated thresholds” as incorporated by the requirements of paragraph (3) of EASA AD 2024–0223 or within 30 days after the effective date of this AD, whichever occurs later.

(5) This AD does not adopt the “Remarks” section of EASA AD 2024–0223.

(i) Provisions for Alternative Actions and Intervals

No alternative actions and associated thresholds and intervals, including life limits, are allowed for compliance with paragraph (g) of this AD unless they are approved as specified in the provisions of the “Ref. Publications” section of EASA AD 2024–0223.

(j) Alternative Methods of Compliance (AMOCs)

(1) The Manager, International Validation 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 local Flight Standards District Office, as appropriate. If sending information directly to the manager of the International Validation Branch, send it to the attention of the person identified in paragraph (k) of this AD and email to: AMOC@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/ certificate holding district office.

(k) Additional Information

For more information about this AD, contact Yves Petiotte, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (202) 975–4867; email: yves.petiotte@faa.gov.

(l) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference of the material listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this material as applicable to do the actions required by this AD, unless the AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2024–0223, dated November 26, 2024.

(ii) [Reserved]
(3) For EASA material identified in this AD, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221

8999 000; email: ADs@easa.europa.eu; website: easa.europa.eu. You may find the EASA material on the EASA website at ad.easa.europa.eu.

(4) You may view this material at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Parkway, Room 6N-321, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call (817) 222-5110.

(5) You may view this material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit www.archives.gov/federal-register/cfr/ibr-locations or email fr-inspection@nara.gov.

Issued on August 29, 2025.

Paul R. Bernado,

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

[FR Doc. 2025-17115 Filed 9-5-25; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-105479-18]

RIN 1545-BO61

Previously Taxed Earnings and Profits and Related Basis Adjustments; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed rules regarding previously taxed earnings and profits of foreign corporations and related basis adjustments.

DATES: The public hearing on these proposed rules has been scheduled for Thursday, October 2, 2025, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by September 22, 2025. If no outlines are received by September 22, 2025, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants

may alternatively attend the public hearing by telephone.

Send submissions to CC:PA:01:PR (REG-105479-18), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday to CC:PA:01:PR (REG-105479-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (REG-105479-18).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed rules, Daren Gottlieb at (202) 317-4943, (not a toll-free number); concerning submissions of requests to testify, the hearing and/or to be placed on the building access list to attend the public hearing, contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by email at publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-105479-18) that was published in the **Federal Register** on Monday, December 2, 2024 (89 FR 95362).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by September 22, 2025.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing and via the Federal eRulemaking Portal

(www.regulations.gov) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by September 22, 2025, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify in person at the public hearing must send an email to publichearings@irs.gov to have your name added to the building access list. The subject line of the email must contain the regulation number REG-105479-18 and the language TESTIFY In Person. For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG-

105479-18. Submit of an outline of testimony as prescribed in the **ADDRESSES** paragraph of this document.

Individuals who want to testify by telephone at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-105479-18 and the language TESTIFY Telephonically. For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG-105479-18. Submit of an outline of testimony as prescribed in the **ADDRESSES** paragraph of this document.

Individuals who want to attend the public hearing in person without testifying must also send an email to publichearings@irs.gov to have your name added to the building access list. The subject line of the email must contain the regulation number REG-105479-18 and the language ATTEND In Person. For example, the subject line may say: Request to ATTEND Hearing in Person for REG-105479-18. Requests to attend the public hearing must be received by October 1, 2025, 5:00 p.m. ET.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-105479-18 and the language ATTEND Hearing Telephonically. For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG-105479-18. Requests to attend the public hearing must be received by October 1, 2025, 5:00 p.m. ET.

Hearings will be made accessible to people with disabilities. To request special assistance during a hearing please contact the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317-6901 (not a toll-free number) by September 25, 2025. Any questions regarding speaking at or attending a public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2025-17204 Filed 9-5-25; 8:45 am]

BILLING CODE 4830-01-P