

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–2025–2551; Project Identifier MCAI–2024–00191–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 modified by Supplemental Type Certificate (STC) SR00223IB. This proposed AD was prompted by a report that several self-locking nuts of the window jettisoning system could be loosened by hand due to a non-conformity in the cable kit. This proposed AD would require modifying an affected window into a serviceable window. This proposed AD would also prohibit installing an affected window on any helicopter modified with STC SR00223IB. The FAA is proposing this AD to address the unsafe condition on these products.

DATES: The FAA must receive comments on this NPRM by November 6, 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](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–2025–2551; 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 rule, 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.
- 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. It is also available at [regulations.gov](https://www.regulations.gov) under Docket No. FAA–2025–2551.

FOR FURTHER INFORMATION CONTACT: Eric Rivera, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (847) 200–9224; email: eric.rivera01@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 the **ADDRESSES** section. Include “Docket No. FAA–2025–2551; Project Identifier MCAI–2024–00191–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](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 Eric Rivera, 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 2024–0075, dated March 18, 2024 (EASA AD 2024–0075) (also referred to as the MCAI), to correct an unsafe condition on Airbus Helicopters Model H160 B helicopters that have been modified by EASA STC 10080809, original issue or Revision 1. The MCAI states that during a maintenance operation, several self-locking nuts of the window jettisoning system could be loosened by hand. The MCAI further states that the function of these nuts is to hold the threaded axis and the associated cable tightly together, as part of the passenger window jettisoning system. The MCAI also states that certain cable kits which are part of the window jettisoning system may not be in conformance with applicable specifications. Since FAA STC SR00223IB has the same specifications as EASA STC 10080809, it was determined that helicopters modified by FAA STC SR00223IB would have the same unsafe condition.

The FAA is proposing this AD to prevent failure of the jettisoning function of the window which, if not

addressed, could result in the inability to evacuate helicopter occupants during an emergency situation.

You may examine the MCAI in the AD docket at *regulations.gov* under Docket No. FAA–2025–2551.

Material Incorporated by Reference Under 1 CFR Part 51

The FAA reviewed EASA AD 2024–0075, which specifies procedures for replacing each affected passenger window with a serviceable window or modifying an affected window into a serviceable window, which consists of removing and installing a certain part-numbered cable kit. EASA AD 2024–0075 also prohibits installing an affected window or an affected door on any helicopter.

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 civil aviation authority (CAA) 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, that authority has notified the FAA of the unsafe condition described in the MCAI. 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 accomplishing the actions specified in EASA AD 2024–0075, described previously, as incorporated by reference, except for any exceptions identified 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.

Differences Between This Proposed AD and the MCAI

The MCAI applies to Airbus Helicopters Model H160 B helicopters, all serial numbers, if modified by EASA STC 10080809 original issue or Revision 1, whereas this proposed AD would apply to Airbus Helicopters Model H160–B helicopters modified by FAA STC SR00223IB, having a date of issuance of the original airworthiness certificate or date of issuance of the original export certificate of airworthiness on or before October 3, 2024.

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 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, EASA AD 2024–0075 is proposed for incorporation by reference in this proposed AD. This proposed AD requires compliance with EASA AD 2024–0075 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 2024–0075 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 proposed AD requirement is not limited to the section titled “Required Action(s) and Compliance Time(s)” in EASA AD 2024–0075. Material required by EASA AD 2024–0075 for compliance will be available at *regulations.gov* under Docket No. FAA–2025–2551 after the final rule is published.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect 11 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
Modify windows (4 per helicopter)	13 work-hours × \$85 per hour = \$1,105	\$3,132	\$4,237	\$46,607

The FAA has included all known costs in its cost estimate. According to the manufacturer, however, some of the costs of this proposed AD may be covered under warranty, thereby reducing the cost impact on affected operators.

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–2025–2551; Project Identifier MCAI–2024–00191–R.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by November 6, 2025.

(b) Affected ADs

None.

(c) Applicability

This AD applies to Airbus Helicopters Model H160–B helicopters, certificated in any category, modified by Supplemental Type Certificate (STC) SR00223IB having a date of issuance of the original airworthiness certificate or date of issuance of the original export certificate of airworthiness on or before October 3, 2024.

(d) Subject

Joint Aircraft System Component (JASC) Code 5630, Door windows.

(e) Unsafe Condition

This AD was prompted by a report that several self-locking nuts of the window jettisoning system could be loosened by hand due to a non-conformity in the cable kit. The FAA is issuing this AD to prevent failure of the jettisoning function of the window. The unsafe condition, if not addressed, could result in the inability to evacuate helicopter occupants during an emergency situation.

(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 AD 2024–0075, dated March 18, 2024 (EASA AD 2024–0075).

(h) Exceptions to EASA AD 2024–0075

(1) Where EASA AD 2024–0075 refers to its effective date, this AD requires using the effective date of this AD.

(2) Where EASA AD 2024–0075 requires compliance in terms of flight hours, this AD requires using hours time-in-service.

(3) Where EASA AD 2024–0075 defines “affected passenger window” and refers to “a Part Number as listed in the MSB and an s/n as listed in the vendor SB”, this AD requires replacing that text with “a part number identified in Planning Information, paragraph A.1 Effectivity, and a serial

number identified in the Appendix:

Applicable serial number, of Vision Systems Vendor Service Bulletin No. 02–050–015, Revision 10, dated January 24, 2024, as applicable”.

(4) Where EASA AD 2024–0075 specifies “replace each affected passenger window with a serviceable window”, this AD requires replacing that text with “modify each affected passenger window into a serviceable window”.

(5) Where the material referenced in EASA AD 2024–0075 specifies “check”, this AD requires replacing that text with “inspect”.

(6) Where the material referenced in EASA AD 2024–0075 specifies “throw away”, this AD requires replacing that text with “remove from service”.

(7) Where the material referenced in EASA AD 2024–0075 specifies “respect the screwing order”, this AD requires replacing that text with “follow the screwing order”.

(8) Where the material referenced in EASA AD 2024–0075 specifies “screw the nuts”, this AD requires replacing that text with “secure the nuts into place”.

(9) Where the material referenced in EASA AD 2024–0075 specifies “fine tuning the pull-up cables in locked position (finger)”, this AD requires replacing that text with “put the pull-up cables into the locked position and make small adjustments to the nuts to ensure cable tension and prevent twisting, coiling, or crossing of cables”.

(10) This AD does not adopt the “Remarks” section of EASA AD 2024–0075.

(i) No Reporting Requirement

Although the material referenced in EASA AD 2024–0075 specifies to submit certain information to the manufacturer, this AD does not require that action.

(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 Eric Rivera, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (847) 200–9224; email: eric.rivera01@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 2024–0075, dated March 18, 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 September 17, 2025.

Steven W. Thompson,

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

[FR Doc. 2025–18263 Filed 9–19–25; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–110032–25]

RIN 1545–BR63

Occupations That Customarily and Regularly Received Tips; Definition of Qualified Tips

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and public hearing.

SUMMARY: This document contains proposed regulations that identify occupations that customarily and regularly received tips on or before December 31, 2024, and provide a definition of “qualified tips” for purposes of the income tax deduction for qualified tips. These proposed regulations affect individuals who receive tips as part of their occupation.

DATES: Written or electronic comments must be received by October 22, 2025. The public hearing is being held on October 23, 2025, at 10 a.m. Eastern Time (ET). Requests to speak and outlines of topics to be discussed at the public hearing must be received by October 22, 2025. If no outlines are