

–400D, –400F, 747SP, and 747SR series airplanes, certificated in any category.

(d) Subject

Air Transport Association (ATA) of America Code 23, Communications system.

(e) Unsafe Condition

This AD was prompted by reports of corrosion damage found on a certain satellite communications (SATCOM) high gain antenna adapter plate. The FAA is issuing this AD to prevent corrosion damage of the SATCOM high gain antenna adapter plates. The unsafe condition, if not addressed, could result in the SATCOM high gain antenna system parts departing and impacting the airplane, which can cause damage that results in loss of continued safe flight and landing.

(f) Compliance

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

(g) Required Actions

Except as specified by paragraph (h) of this AD: At the applicable times specified in the “Compliance” paragraph of Boeing Alert Requirements Bulletin 747–23A2628 RB, dated April 18, 2025, do all applicable actions identified in, and in accordance with, the Accomplishment Instructions of Boeing Alert Requirements Bulletin 747–23A2628 RB, dated April 18, 2025.

Note 1 to paragraph (g): Guidance for accomplishing the actions required by this AD can be found in Boeing Alert Service Bulletin 747–23A2628, dated April 18, 2025, which is referred to in Boeing Alert Requirements Bulletin 747–23A2628 RB, dated April 18, 2025.

(h) Exceptions to Requirements Bulletin Specifications

(1) Where Boeing Alert Requirements Bulletin 747–23A2628 RB, dated April 18, 2025, refers to the original issue date of Requirements Bulletin 747–23A2628 RB, this AD requires using the effective date of this AD.

(i) Alternative Methods of Compliance (AMOCs)

(1) The Manager, AIR–520, Continued Operational Safety 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 responsible Flight Standards Office, as appropriate. If sending information directly to the manager of the Continued Operational Safety Branch, send it to the attention of the person identified in paragraph (j)(1) of this AD. Information may be emailed to: AMOC@faa.gov. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(2) An AMOC that provides an acceptable level of safety may be used for any repair, modification, or alteration required by this AD if it is approved by The Boeing Company Organization Designation Authorization (ODA) that has been authorized by the

Manager, AIR–520, Continued Operational Safety 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.

(j) Related Information

(1) For more information about this AD, contact Stefanie Roesli, Aviation Safety Engineer, FAA, 2200 South 216th St., Des Moines, WA 98198; phone: 206–231–3964; email: stefanie.n.roesli@faa.gov.

(2) Material identified in this AD that is not incorporated by reference is available at the address specified in paragraph (k)(3) this AD.

(k) 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) Boeing Alert Requirements Bulletin 747–23A2628 RB, dated April 18, 2025.

(ii) [Reserved]

(3) For Boeing material identified in this AD, contact Boeing Commercial Airplanes, Attention: Contractual & Data Services (C&DS), 2600 Westminister Blvd., MC 110–SK57, Seal Beach, CA 90740–5600; telephone 562–797–1717; website myboeingfleet.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 26, 2025.

Peter A. White,

Deputy Director, Integrated Certificate Management Division, Aircraft Certification Service.

[FR Doc. 2025–19055 Filed 9–29–25; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2025–3420; Project Identifier MCAI–2025–00225–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 AS355E, AS 355–F, AS 355–F1, AS355F2, and AS355N helicopters. This proposed AD was prompted by reports of cracks in the legs of the side supports of the tail rotor transmission fan. This proposed AD would require repetitively inspecting the side supports of the tail rotor transmission fan for cracks and, depending on the results, replacing both side supports. 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 14, 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–2025–3420; 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 this 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 under Docket No. FAA–2025–3420.

FOR FURTHER INFORMATION CONTACT:

Kim-Anh Tran, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone:

(316) 946–4190; email: kim-anh.t.tran@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–2025–3420; Project Identifier MCAI–2025–00225–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 Kim-Anh Tran, 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 2025–0052, dated February 28, 2025 (EASA AD 2025–0052) (also referred to as the

MCAI), to correct an unsafe condition on all Airbus Helicopters Model AS 355 E, AS 355 F, AS 355 F1, AS 355 F2, and AS 355 N helicopters. The MCAI states there have been reports, following scheduled maintenance, of cracks in the legs of the left hand (LH) and right hand (RH) side supports of the tail rotor transmission fan installed on helicopters with the post-mod 07–9062 configuration. This condition, if not addressed, could result in failure of the legs supporting the tail rotor transmission fan and displacement of the tail rotor transmission fan assembly, which could lead to the loss of the engine and main gearbox cooling function, loss of the tail rotor drive, and consequent loss of control of the helicopter.

The FAA is issuing this AD to detect and correct a cracked side support of the tail rotor transmission fan.

You may examine the MCAI in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA–2025–3420.

Material Incorporated by Reference Under 1 CFR Part 51

The FAA reviewed EASA AD 2025–0052, which specifies procedures for repetitive inspections of the LH and RH side supports of the tail rotor transmission fan, having part number (P/N) 355A34104006 (LH) and P/N 355A34104106 (RH) respectively, for cracks and, if any crack is found on any side support, replacement of both side supports. EASA AD 2025–0052 also specifies reporting the inspection results to the manufacturer. 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 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 accomplishing the actions specified in EASA AD 2025–0052, 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 proposed AD.

Differences Between This Proposed AD and the MCAI

The MCAI requires reporting inspection results to the manufacturer, whereas this proposed AD would not.

Interim Action

The FAA considers that this proposed AD would be an interim action. The manufacturer is still investigating the root cause of the unsafe condition identified in this AD. If final action is later identified, the FAA might consider further rulemaking.

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, the FAA incorporates EASA AD 2025–0052 by reference in the FAA final rule. This proposed AD would, therefore, require compliance with EASA AD 2025–0052 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 2025–0052 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 2025–0052. Material referenced in EASA AD 2025–0052 for compliance will be available at [regulations.gov](https://www.regulations.gov) under Docket No. FAA–2025–3420 after the FAA final rule is published.

Costs of Compliance

The FAA estimates that this AD, if adopted as proposed, would affect 38 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
Inspect both side supports	1.5 work-hours × \$85 per hour = \$128	\$0	\$128	\$4,864

The FAA estimates the following costs to do any necessary on-condition actions that would be required based on

the results of the proposed inspection. The agency has no way of determining

the number of helicopters that might need these on-condition actions:

ON-CONDITION COSTS

Action	Labor cost	Parts cost	Cost per product
Replace both side supports	24 work-hours × \$85 per hour = \$2,040	\$600	\$2,640

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–2025–3420; Project Identifier MCAI–2025–00225–R.

(a) Comments Due Date

The FAA must receive comments on this airworthiness directive (AD) by November 14, 2025.

(b) Affected ADs

None.

(c) Applicability

This AD applies to Airbus Helicopters Model AS355E, AS 355–F, AS 355–F1, AS355F2, and AS355N helicopters, certificated in any category.

(d) Subject

Joint Aircraft System Component (JASC) Code 6500, Tail Rotor Drive System.

(e) Unsafe Condition

This AD was prompted by reports of cracks in the legs of the side support of the tail rotor transmission fan. The FAA is issuing this AD to detect and correct a cracked side support of the tail rotor transmission fan. The unsafe condition, if not addressed, could result in failure of the legs supporting the tail rotor

transmission fan and displacement of the tail rotor transmission fan assembly, which could lead to the failure of the engine and main gearbox cooling function, loss of the tail rotor drive, and consequent 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 AD 2025–0052, dated February 28, 2025 (EASA AD 2025–0052).

(h) Exceptions to EASA AD 2025–0052

(1) Where EASA AD 2025–0052 requires compliance in terms of flight hours, this AD requires using hours time-in-service.

(2) Where EASA AD 2025–0052 refers to its effective date, this AD requires using the effective date of this AD.

(3) Where paragraph (2) of EASA AD 2025–0052 specifies "replace both affected parts in accordance with the instructions of the ASB", this AD requires replacing that text with "remove both affected parts from service and replace with new (zero hours time-in-service) parts in accordance with the instructions of the ASB".

(4) This AD does not adopt the "Remarks" section of EASA AD 2025–0052.

(i) No Reporting Requirement

Although EASA AD 2025–0052 and the material referenced in EASA AD 2025–0052 specify to submit certain information to the manufacturer, this AD does not include that requirement.

(j) Special Flight Permits

Special flight permits are prohibited.

(k) 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 (l) 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.

(l) Additional Information

For more information about this AD, contact Kim-Anh Tran, Aviation Safety Engineer, FAA, 1600 Stewart Avenue, Suite 410, Westbury, NY 11590; phone: (316) 946-4190; email: kim-anh.t.tran@faa.gov.

(m) 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 2025-0052, dated February 28, 2025.

(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 26, 2025.

Steven W. Thompson,

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

[FR Doc. 2025-19083 Filed 9-29-25; 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 Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of a notice of public hearing on a proposed rulemaking.

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

DATES: The public hearing scheduled for October 2, 2025, at 10 a.m. Eastern Standard Time (EST) is cancelled.

ADDRESSES: See public comments submitted electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> by searching IRS and REG-105479-18.

FOR FURTHER INFORMATION CONTACT: Martina Greene of the Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking appeared in the **Federal Register** on December 2, 2024 (89 FR 95362) and a notice of proposed rulemaking and reopening of comment period appeared in the **Federal Register** on May 16, 2025 (90 FR 20977). The public hearing on the proposed rulemaking, announced in the **Federal Register** on September 8, 2025 (90 FR 43165) is cancelled.

Oluwafunmilayo A. Taylor,

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

[FR Doc. 2025-18984 Filed 9-29-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-112261-24; REG-116085-23]

RIN 1545-BR32; 1545-BR00

Guidance Regarding Certain Matters Relating to Nonrecognition of Gain or Loss in Corporate Separations, Incorporations, and Reorganizations; Multi-Year Reporting Requirements for Corporate Separations and Related Transactions; Withdrawal

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notices of proposed rulemaking.

SUMMARY: This document withdraws a notice of proposed rulemaking containing proposed regulations relating to corporate separations, incorporations,

and reorganizations qualifying, in whole or in part, for nonrecognition of gain or loss. This document also withdraws a notice of proposed rulemaking containing proposed regulations that would have required multi-year tax reporting for corporate separations and related transactions. The proposed regulations would have affected corporations and their shareholders and security holders.

DATES: The notices of proposed rulemaking published in the **Federal Register** on January 16, 2025 (90 FR 5220 and 90 FR 4687), are withdrawn as of September 30, 2025.

ADDRESSES: Send paper submissions to CC:PA:01:PR (REG-112261-24 and REG-116085-23), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. All public comments received with respect to the notices of proposed rulemaking (REG-112261-24 and REG-116085-23) are available to review at <https://www.regulations.gov> by searching the Docket ID numbers (IRS-2025-0017 and IRS-2025-0015, respectively).

FOR FURTHER INFORMATION CONTACT: Justin R. Du Mouchel at (202) 317-6975 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On January 16, 2025, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-112261-24) in the **Federal Register** (90 FR 5220) setting forth proposed regulations under sections 355, 357, 361, and 368 of the Code regarding certain matters relating to corporate separations, incorporations, and reorganizations qualifying, in whole or in part, for nonrecognition of gain or loss (proposed technical regulations) and requesting public comment.

On the same date, the Treasury Department and the IRS also published a notice of proposed rulemaking (REG-116085-23) in the **Federal Register** (90 FR 4687) setting forth proposed regulations that would require multi-year tax reporting for corporate separations and related transactions (proposed reporting regulations). The proposed reporting regulations were consistent with recommendations set forth in a report published by the Treasury Inspector General for Tax Administration titled “A Strategy Is Needed to Assess the Compliance of Corporate Mergers and Acquisitions with Federal Tax Requirements,” Ref. No. 2019-30-050 (Sept. 5, 2019).

The Treasury Department and the IRS received several comments in response