

(1) The maximum deposition rate of the nickel plating in any one plating/baking cycle must not exceed 0.002-inches-per-hour.

(2) Begin the hydrogen embrittlement relief bake within 10 hours after application of the plating, or less than 24 hours after the current was first applied to the part, whichever is first.

*Exception to Reporting Recommendations in Certain Service Bulletins*

(n) Although Boeing Alert Service Bulletin 737-57A1277, Revision 1, dated November 25, 2003, recommends that operators report inspection findings to the manufacturer, this AD does not contain such a reporting requirement.

**New Actions Required by This AD**

*Inspections, Measurements, and Overhauls of the Carriage Spindle*

(o) At the applicable times specified in paragraph (o)(1) or (o)(2) of this AD: Do the detailed inspection for corrosion, pitting, and cracking of the carriage spindle, the magnetic particle inspection for cracking of the carriage spindle, measurements of the spindle to determine if it meets the allowable minimum diameter, and overhauls, and applicable corrective actions by accomplishing all the applicable actions specified in the Accomplishment Instructions of Boeing Alert Service Bulletin 737-57A1218, Revision 5, dated February 9, 2009. The applicable corrective actions must be done before further flight. Repeat these actions thereafter at intervals not to exceed 12,000 flight cycles on the carriage spindle or 8 years, whichever comes first.

(1) For Model 737-100, -200, -200C airplanes, at the later of the times specified in paragraph (o)(1)(i) or (o)(1)(ii) of this AD:

(i) Before the accumulation of 12,000 total flight cycles on the carriage spindle since new or overhauled, or within 8 years after the installation of the new or overhauled part, whichever comes first.

(ii) Within 1 year after the effective date of this AD.

(2) For Model -300, -400, and -500 series airplanes, at the later of the times specified in paragraph (o)(2)(i) or (o)(2)(ii) of this AD:

(i) Before the accumulation of 12,000 total flight cycles on the carriage spindle since new or overhauled, or within 8 years after the installation of the new or overhauled part, whichever comes first.

(ii) Within 2 years after the effective date of this AD.

*Replacement of the Carriage Spindle*

(p) For Model 737-100, -200, -200C airplanes: Replace the carriage spindle with a new or documented (for which the service life, in flight cycles, is known) carriage spindle, in accordance with Boeing Alert Service Bulletin 737-57A1218, Revision 5, dated February 9, 2009, at the later of the times specified in paragraphs (p)(1) and (p)(2) of this AD, except as required by paragraph (r) of this AD. Overhauling the carriage spindles does not zero-out the flight cycles. Total flight cycles accumulate since new.

(1) Before the accumulation of 48,000 total flight cycles on the new or overhauled carriage.

(2) Within three years or 7,500 flight cycles after the effective date of this AD, whichever occurs first.

(q) For Model 737-300, -400, and -500 series airplanes: Replace the carriage spindle with a new or documented (for which the service life, in flight cycles, is known) carriage spindle, in accordance with Boeing Alert Service Bulletin 737-57A1218, Revision 5, dated February 9, 2009, at the later of the times specified in paragraphs (q)(1) and (q)(2) of this AD, except as required by paragraph (r) of this AD. Overhauling the carriage spindles does not zero-out the flight cycles. Total flight cycles accumulate since new.

(1) Before the accumulation of 48,000 total flight cycles on the new or overhauled carriage.

(2) Within six years or 15,000 flight cycles after the effective date of this AD, whichever occurs first.

(r) For airplanes with an undocumented carriage: Do the applicable actions specified in paragraph (p) or (q) of this AD at the applicable time specified in paragraph (r)(1) or (r)(2) of this AD.

(1) For Model 737-100, -200, -200C series airplanes: Do the actions specified in paragraph (p) of this AD at the time specified in paragraph (p)(2) of this AD.

(2) For Model -300, -400, and -500 series airplanes: Do the actions specified in paragraph (q) of this AD at the time specified in paragraph (q)(2) of this AD.

*Repetitive Replacements of Carriage Spindle*

(s) For all airplanes: Repeat the replacement of the carriage spindle specified by paragraph (p) or (q) of this AD, as applicable, thereafter at intervals not to exceed 48,000 total flight cycles on the new or overhauled carriage spindle.

**Alternative Methods of Compliance (AMOCs)**

(t)(1) The Manager, Seattle Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Nancy Marsh, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 917-6440; fax (425) 917-6590. Or, e-mail information to [9-ANM-Seattle-ACO-AMOC-Requests@faa.gov](mailto:9-ANM-Seattle-ACO-AMOC-Requests@faa.gov).

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by the Boeing Commercial Airplanes Organization Designation Authorization (ODA) that has been authorized by the Manager, Seattle ACO, to make those findings. For a repair

method to be approved, the repair must meet the certification basis of the airplane, and the approval must specifically refer to this AD.

Issued in Renton, Washington, on February 17, 2010.

**Stephen P. Boyd,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 2010-4167 Filed 2-26-10; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 39**

[Docket No. FAA-2009-1100; Directorate Identifier 2009-NE-37-AD]

**RIN 2120-AA64**

**Airworthiness Directives; International Aero Engines AG (IAE) V2500-A1, V2522-A5, V2524-A5, V2525-D5, V2527-A5, V2527E-A5, V2527M-A5, V2528-D5, V2530-A5, and V2533-A5 Turbofan Engines; Correction**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking (NPRM); correction.

**SUMMARY:** The FAA is correcting an NPRM, which published in the **Federal Register**. That NPRM applies to IAE V2500-A1, V2522-A5, V2524-A5, V2525-D5, V2527-A5, V2527E-A5, V2527M-A5, V2528-D5, V2530-A5, and V2533-A5 turbofan engines. The docket number is incorrect in three locations. This document corrects the docket number in those three locations. In all other respects, the original document remains the same.

**DATES:** The NPRM is corrected as of March 1, 2010.

**FOR FURTHER INFORMATION CONTACT:** Kevin Dickert, Aerospace Engineer, Engine Certification Office, FAA, 12 New England Executive Park, Burlington, MA 01803; e-mail: [kevin.dickert@faa.gov](mailto:kevin.dickert@faa.gov); phone: (781) 238-7117, fax: (781) 238-7199.

**SUPPLEMENTARY INFORMATION:** On February 12, 2010 (75 FR 6860), we published a proposed AD, FR Doc. 2010-2999, in the **Federal Register**. That AD applies to IAE V2500-A1, V2522-A5, V2524-A5, V2525-D5, V2527-A5, V2527E-A5, V2527M-A5, V2528-D5, V2530-A5, and V2533-A5 turbofan engines. We need to make the following corrections:

**§ 39.13 [Corrected]**

On page 6860, in the first column, under 14 CFR Part 39, "Docket No.

FAA-2009-0544" is corrected to read "Docket No. FAA-2009-1100".

On page 6860, in the second column, under Comments Invited, in the fifth and sixth line, "Docket No. FAA-2009-0544" is corrected to read "Docket No. FAA-2009-1100".

On page 6861, in the third column, after International Aero Engines AG, "Docket No. FAA-2009-0544" is corrected to read "Docket No. FAA-2009-1100".

Issued in Burlington, Massachusetts, on February 19, 2010.

**Francis A. Favara,**

*Manager, Engine and Propeller Directorate, Aircraft Certification Service.*

[FR Doc. 2010-4114 Filed 2-26-10; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-117501-09]

RIN 1545-B167

#### Reduced 2009 Estimated Income Tax Payments for Individuals With Small Business Income

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance as to qualified individuals with small business income who certify that they satisfy the gross income requirement for purposes of claiming a reduction in their required 2009 estimated income tax payments. The temporary regulations implement section 1212 of the American Recovery and Reinvestment Act of 2009, which amended section 6654(d) of the Internal Revenue Code (Code) to provide for reduced 2009 estimated income tax payments for certain qualified individuals. The text of the temporary regulations also serves as the text of these proposed regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by June 1, 2010.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-117501-09), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions

may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-117501-09), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov/> (IRS REG-117501-09).

#### FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Adrienne Mikolashek at (202) 622-4940; concerning submission of comments and a request for a public hearing, Regina Johnson at (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 6654. Section 6654 imposes an addition to tax in the case of an individual taxpayer's underpayment of estimated tax. The temporary regulations provide guidance on reduced estimated income tax payments for qualified individuals with small business income for any taxable year beginning in 2009. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

##### Proposed Effective Date

The regulations, as proposed, apply to any taxable year that begins in 2009 or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

##### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the substance of the proposed regulations, as well as on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these proposed regulations is Adrienne Mikolashek, Office of the Associate Chief Counsel, Procedure and Administration.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

Section 1.6654-2 also issued under 26 U.S.C. 6654(d) \* \* \*

**Par. 2.** Section 1.6654-2 is amended by revising paragraph (a) introductory text, and paragraphs (a)(1)(ii) and (f) to read as follows:

#### § 1.6654-2 Exceptions to imposition of the addition to the tax in the case of individuals.

(a) [The text of the proposed amendment to § 1.6654-2(a) is the same as the text of § 1.6654-2T(a) published elsewhere in this issue of the **Federal Register**].

(1)(i) \* \* \*

(ii) [The text of the proposed amendment to § 1.6654-2(a)(1)(ii) is the same as the text of § 1.6654-2T(a)(1)(ii) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(f) [The text of the proposed amendment to § 1.6654-2(f) is the same