

subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (c) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

**Compliance:** Required as indicated, unless accomplished previously.

To prevent moisture ingress and delamination of the cockpit lateral fixed windows, which could result in the loss of the outer glass ply, and consequent damage to the airplane and injury to people or damage to property on the ground, accomplish the following:

**Repetitive Inspections and Replacement, if Necessary**

(a) Within 500 flight hours after the effective date of this AD, perform a detailed inspection to detect urethane degradation or delamination of the outer glass ply; per the Accomplishment Instructions of Airbus Service Bulletin A320-56-1009, Revision 01, excluding Appendix 01 and Reporting Sheet, dated July 4, 2002.

**Note 2:** For the purposes of this AD, a detailed inspection is defined as: "An intensive visual examination of a specific structural area, system, installation, or assembly to detect damage, failure, or irregularity. Available lighting is normally supplemented with a direct source of good lighting at intensity deemed appropriate by the inspector. Inspection aids such as mirror, magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required."

(1) If no urethane degradation or delamination is found: Accomplish the actions specified in paragraph (a)(1)(i) or (a)(1)(ii) of this AD.

(i) Repeat the inspection required by paragraph (a) of this AD thereafter at intervals not to exceed 500 flight hours, until the replacement specified in paragraph (a)(1)(ii) of this AD has been accomplished; or

(ii) Within 500 flight hours after the inspection required by paragraph (a) of this AD: Replace the cockpit lateral fixed windows with new windows having P/N NP-165313-1 or NP-165313-2, and S/N 95001H0001 or above (PPG Aerospace manufacturing date January 1, 1995, or after); or with new windows having P/N NP-165313-3 or NP-165313-4, per the Accomplishment Instructions of the service bulletin. Accomplishment of the replacement terminates the requirements of this AD.

(2) If any urethane degradation is found: Within 50 flight hours after the inspection required by paragraph (a) of this AD, accomplish the replacement specified in paragraph (a)(1)(ii) of this AD.

(3) If any delamination is found: Before further flight, measure the length of the delamination per the Accomplishment Instructions of the service bulletin.

(i) If the length of the delamination is less than or equal to 1.0 inch (25.4 millimeters (mm)): Accomplish the actions specified in paragraph (a)(1)(i) or (a)(1)(ii) of this AD.

(ii) If the length of the delamination is greater than 1.0 inch (25.4 mm): Within 50 flight hours after the inspection required by paragraph (a) of this AD, accomplish the actions specified in paragraph (a)(1)(ii) of this AD.

**Note 3:** The Airbus service bulletin references PPG Aerospace Service Bulletin NP-165313-56-001, dated May 15, 2001, as an additional source of service information for accomplishing the applicable actions required by this AD.

**Actions Accomplished per Previous Issue of Service Bulletin**

(b) Actions accomplished before the effective date of this AD per Airbus Service Bulletin A320-56-1009, dated August 30, 2001, are considered acceptable for compliance with the actions required by this AD.

**Alternative Methods of Compliance**

(c) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, International Branch, ANM-116, FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

**Note 4:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

**Special Flight Permits**

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

**Note 5:** The subject of this AD is addressed in French airworthiness directive 2001-632(B), dated December 26, 2001.

Issued in Renton, Washington, on April 7, 2003.

**Ali Bahrami,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*  
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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-126485-01]

**RIN 1545-BA06**

**Statutory Mergers and Consolidations; Hearing**

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

**ACTION:** Change of location of public hearing.

**SUMMARY:** This document changes the location of the public hearing on proposed regulations relating to statutory mergers and consolidations under section 368 of the Internal Revenue Code.

**DATES:** The public hearing will be held on Wednesday, May 21, 2003, beginning at 10 a.m.

**ADDRESSES:** The public hearing originally scheduled in room 4718, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC, is changed to the auditorium, room 7218, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing contact Guy R. Traynor of the Regulations Unit, Associate Chief Counsel, (Procedure and Administration) at (202) 622-7180 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on January 24, 2003 (68 FR 3477), announced that a public hearing on proposed regulations relating to statutory mergers and consolidations under section 368 of the Internal Revenue Code would be held on Wednesday, May 21, 2003, beginning at 10 a.m. in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

The location of the public hearing has changed. The hearing is scheduled for Wednesday, May 21, 2003, beginning at 10 a.m. in the auditorium, room 7218, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Because of controlled access restrictions, attendees are not admitted beyond the lobby of the Internal Revenue Building until 9:30 a.m. The IRS will prepare an agenda showing the scheduling of the speakers after the

outlines are received from the persons testifying and make copies available free of charge at the hearing.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Associate Chief Counsel (Procedure & Administration).*

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BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

#### 27 CFR Part 73

[Notice No. 5]

RIN 1512-AC84

#### Electronic Signatures; Electronic Submission of Forms (2000R-458P)

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Alcohol and Tobacco Tax and Trade Bureau (TTB) proposes to amend its regulations to permit industry members to use electronic technology to reduce the need for and storage of paper documents. In order to accomplish our goals, we are proposing to allow you to use electronic, rather than handwritten, signatures to sign certain forms, and to submit certain forms to TTB electronically through a TTB-approved electronic document receiving system.

**DATES:** If you wish to comment on this proposal, we must receive your written comments on or before May 12, 2003.

**ADDRESSES:** You may send comments to any of the following addresses:

- Chief, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, PO Box 50221, Washington, DC 20091-0221 (Attn: Notice No. 5);

- (202) 927-8525 (facsimile);

- [nprm@ttb.gov](mailto:nprm@ttb.gov) (e-mail);

- <http://www.ttb.gov> (online). A comment form is available with the online version of this notice posted on our Internet Web site.

You may view copies of the proposed regulations and any comments received on this notice by appointment at the ATF Reference Library, 650 Massachusetts Avenue, NW., Washington, DC 20226; phone (202) 927-8210.

See the Public Participation section of this notice for specific instructions and requirements.

**FOR FURTHER INFORMATION CONTACT:** Lisa M. Gesser, Regulations and Procedures Division, Alcohol and Tobacco Tax and

Trade Bureau, 650 Massachusetts Avenue NW., Washington, DC 20226; phone (301) 290-1460 or e-mail [LMGesser@ttb.gov](mailto:LMGesser@ttb.gov).

#### SUPPLEMENTARY INFORMATION:

##### What Would These Proposed Regulations Do?

This proposal would amend the regulations to allow you to:

- Use electronic signatures to sign certain forms you submit to us instead of using traditional handwritten signatures; and
- Submit certain forms to TTB electronically through an electronic document receiving system that we approve.

##### Why Does TTB Want To Allow You To Submit Certain Forms Electronically?

We believe that by giving you the option to submit certain forms electronically, instead of requiring paper documents, we can:

- Reduce the costs associated with submitting and maintaining large volumes of paper documents;
- Improve the quality and accessibility of data;
- Allow for the faster review and approval of a variety of documents; and
- Allow for a variety of our documents to be available around the clock.

##### What Is TTB's Authority To Propose These Regulations?

Our authority to propose these regulations comes from:

(1) *Government Paperwork Elimination Act (GPEA)*. GPEA was signed into law on October 21, 1998. GPEA directs federal agencies to provide for the optional use and acceptance of electronic documents and signatures, and electronic recordkeeping, where practical, by October 2003. (See §§ 1702-1710 of Pub. L. 105-277.)

(2) *Internal Revenue Code of 1986 (26 U.S.C.)*. The Internal Revenue Code of 1986 authorizes the Secretary of the Treasury to, by regulation, encourage electronic filing, address what constitutes a timely filed electronic document, and develop procedures for the acceptance of signatures in digital or other electronic form. (See 26 U.S.C. 6011, 6061, and 7502.)

(3) *Electronic Signatures in Global and National Commerce Act of 2000 (E-SIGN)*. E-SIGN provides that no contract, signature, or record relating to a transaction shall be denied legal effect *solely* because it is in electronic form, nor may a document be denied legal effect *solely* because an electronic signature or record was used in its

formation. E-SIGN applies to documents that are created in a commercial, consumer, or business transaction. It does not cover transactions that are uniquely governmental such as a compliance report. (See Pub. L. 106-229.)

(4) *Office of Management and Budget Circular A-130*. OMB's Circular A-130 requires agencies to employ electronic information collection techniques where such means will reduce the burden on the public, increase efficiency, reduce costs, and help provide better service. (See Circular A-130, Para. 8.a.1(k).)

##### How Does TTB Plan on Implementing Electronic Filing?

We are proposing to create a new part 73 in title 27 CFR, chapter I, entitled *Electronic Signatures; Electronic Submission of Forms*. This proposed part 73 will explain our overall policy regarding electronic signatures and the electronic submission of certain forms to TTB.

##### *Electronic Signatures*

Once we publish the final rule, we will recognize electronic signatures executed to certain electronic forms as the full equivalent of, and having the same legal effect as, traditional handwritten signatures executed on paper. We will notify you, by publishing a general notice in the **Federal Register** and on our Web site (<http://www.ttb.gov>), when you may use electronic signatures to execute certain electronic forms. The general notice will provide you with specific instructions about how to submit and what technology will be acceptable to TTB.

##### *Electronic Submission of Forms to TTB*

We are in the process of developing the means to allow you to submit forms electronically. This is a lengthy process; we will need to develop the hardware and software components to accept each different type of form. Once we are able to accept a certain form, we will announce in the **Federal Register** and on our Web site that you may register to submit that form electronically. The announcement will provide you with instructions on how to register.

##### Will I Still Have To Maintain Paper Copies?

If the regulations require you to maintain certain documents in paper format, you must continue to maintain those documents in paper format even if you submit them to us electronically. Nothing in this proposed part alters any other regulatory or statutory requirement that records be maintained in paper format. This part does provide