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 removing Airworthiness Directive (AD) 2015–12–09, Amendment 39–18184 (80 FR 34831, June 18, 2015), and adding the following new AD:

Airbus Helicopters Deutschland GmbH (Previously Eurocopter Deutschland GmbH) (Airbus Helicopters): Docket No. FAA–2014–0577; Directorate Identifier 2013–SW–042–AD.

(a) Applicability

This AD applies to Airbus Helicopters Model EC135P1, EC135T1, EC135P2, EC135T2, EC135P2+, EC135T2+, and MBB–BK 117 C–2 helicopters, certificated in any category.

(b) Unsafe Condition

This AD defines the unsafe condition as loose attachment hardware between the Smart Electro Mechanical Actuator (SEMA) and a control rod. This condition could result in loss of the control axis and subsequent loss of control of the helicopter.

(c) Comments Due Date

We must receive comments by August 18, 2015.

(d) Compliance

You are responsible for performing each action required by this AD within the specified compliance time unless it has already been accomplished prior to that time.

(e) Required Actions

(1) Within 50 hours time-in-service (TIS), for Model EC135P1, EC135T1, EC135P2, EC135T2, EC135P2+, and EC135T2+ helicopters, do the following:

(i) Using Figure 1 and Figure 2 of Eurocopter Alert Service Bulletin EC135–22A–015, Revision 1, dated January 28, 2013 (ASB EC135–22A–015) as reference, inspect the attachment hardware between the SEMA and the longitudinal actuator control rod to determine whether any of the washers can be moved.

(A) If no washer can be moved, no further action is needed.

(B) If a washer can be moved, replace the four screws and install two additional washers, part number (P/N) EN2139–05016, to connect the SEMA with the control rod. Torque-tighten each screw to 5–6 Nm.

(ii) Using Figure 1 and Figure 2 of ASB EC135–22A–015 as reference, inspect the attachment hardware between the SEMA and the lateral actuator control rod to determine whether any of the washers can be moved.

(A) If no washer can be moved, no further action is needed.

(B) If a washer can be moved, replace the four screws and install two additional washers, P/N EN2139–05016, to connect the SEMA with the control rod. Torque-tighten each screw to 5–6 Nm.

(iii) Using Figure 1, Figure 3, and Figure 4 of ASB EC135–22A–015 as reference, inspect the attachment hardware between the SEMA and the yaw actuator control rod to determine whether any of the washers can be moved.

(A) If no washer can be moved, no further action is needed.

(B) If a washer can be moved, replace the four screws and install two additional washers, P/N EN2139–05016, to connect the SEMA with the control rod. Torque-tighten each screw to 5–6 Nm.

(2) Within 50 hours TIS, for Model MBB BK117 C–2 helicopters, using Figure 1 of Eurocopter Alert Service Bulletin MBB BK117 C–2–22A–009, Revision 1, dated August 3, 2009, as reference, inspect the attachment hardware between the Yaw-SEMA and the Yaw-SEMA control rod to determine whether any of the washers can be moved.

(i) If no washer can be moved, no further action is needed.

(ii) If a washer can be moved, replace the four screws and install two additional washers, P/N EN2139–05016, to connect the SEMA with the control rod. Torque-tighten each screw to 5–6 Nm and apply polyurethane lacquer onto the attachment hardware.

(f) Affected ADs

This AD revises AD 2015–12–09, Amendment 39–18184 (80 FR 34831, June 18, 2015).

(g) Credit for Previous Actions

If you performed the actions in Eurocopter Alert Service Bulletin EC135–22A–015, Revision 0, dated May 13, 2008, or Eurocopter Alert Service Bulletin MBB BK117 C–2–22A–009, Revision 0, May 13, 2008, before the effective date of this AD, you met the requirements of this AD.

(h) Alternative Methods of Compliance (AMOCs)

(1) The Manager, Regulations and Policy Group, FAA, may approve AMOCs for this AD. Send your proposal to: Matt Wilbanks, Aviation Safety Engineer, Regulations and Policy Group, Rotorcraft Directorate, FAA, 10101 Hillwood Pkwy, Fort Worth, TX 76177; telephone (817) 222–5110; email *9-ASW-FTW-AMOC-Requests@faa.gov.*

(2) For operations conducted under a 14 CFR part 119 operating certificate or under 14 CFR part 91, subpart K, we suggest that you notify your principal inspector, or lacking a principal inspector, the manager of the local flight standards district office or certificate holding district office before operating any aircraft complying with this AD through an AMOC.

(i) Additional Information

The subject of this AD is addressed in the European Aviation Safety Agency (EASA) AD No. 2013–0176, dated August 7, 2013. You may view the EASA AD on the Internet at *http://www.regulations.gov* in Docket No. FAA–2014–0577.

(j) Subject

Joint Aircraft Service Component (JASC) Code: 2213, Flight Controller

Issued in Fort Worth, Texas, on July 24, 2015.

Lance T. Gant,

Acting Directorate Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 2015–18865 Filed 7–31–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA–2015–2967; Directorate Identifier 2014–NM–072–AD]

RIN 2120–AA64

Airworthiness Directives; DASSAULT AVIATION Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: We propose to supersede Airworthiness Directive (AD) 2002–23–20, for certain Dassault Aviation Model FALCON 900EX and MYSTERE–FALCON 900 airplanes. AD 2002–23–20 currently requires repetitive operational tests of the flap asymmetry detection system to verify proper functioning, and repair if necessary; repetitive replacement of the inboard flap jackscrews with new or reconditioned jackscrews; and repetitive measurement of the screw/nut play of the jackscrews on the inboard and outboard flaps to detect discrepancies, and corrective action if necessary. AD 2002–23–20 currently requires a revision of the airplane flight manual. Since we issued AD 2002–23–20, the maintenance manual has been revised. This proposed AD would require revising the maintenance or inspection program, as applicable, to include the maintenance tasks and airworthiness limitations specified in the Airworthiness Limitations section of the airplane maintenance manual. This proposed AD also removes the Model FALCON 900EX airplanes from the applicability of the existing AD. We are proposing this AD to prevent reduced structural integrity of the airplane.

DATES: We must receive comments on this proposed AD by September 17, 2015.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to *http://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:* U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this proposed AD, contact Dassault Falcon Jet, P.O. Box 2000, South Hackensack, NJ 07606; telephone 201–440–6700; Internet *http://www.dassaultfalcon.com.* You may view this referenced service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

Examining the AD Docket

You may examine the AD docket on the Internet at *http://www.regulations.gov* by searching for and locating Docket No. FAA–2015–2967; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Operations office (telephone 800–647–5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT: Tom Rodriguez, Aerospace Engineer, International Branch, ANM–116, Transport Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, WA 98057–3356; telephone 425–227–1137; fax 425–227–1149.

SUPPLEMENTARY INFORMATION:

Comments Invited

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the **ADDRESSES** section. Include ''Docket No. FAA–2015–2967; Directorate Identifier 2014–NM–072–AD'' at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this proposed AD based on those comments.

We will post all comments we receive, without change, to *http://www.regulations.gov,* including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this proposed AD.

Discussion

On January 3, 2003, we issued AD 2002–23–20, Amendment 39–12964 (67 FR 71098, November 29, 2002); corrected May 4, 2010 (75 FR 23579). AD 2002–23–20 requires actions intended to address an unsafe condition on certain Dassault Aviation Model FALCON 900EX and MYSTERE–FALCON 900 airplanes.

Since we issued AD 2002–23–20, Amendment 39–12964 (67 FR 71098, November 29, 2002); corrected May 4, 2010 (75 FR 23579), the maintenance manual has been revised. In addition, we are removing the Model 900EX airplanes from the applicability of the existing AD and those airplanes are addressed through a separate AD action (AD 2014–16–26, Amendment 39–17950 (79 FR 51077, August 27, 2014)).

The European Aviation Safety Agency (EASA), which is the Technical Agent for the Member States of the European Union, has issued EASA Airworthiness Directive 2013–0053, dated March 4, 2013 (referred to after this as the Mandatory Continuing Airworthiness Information, or ''the MCAI''), to correct an unsafe condition for all MYSTERE–FALCON 900 series airplanes. The MCAI states:

> The airworthiness limitations and maintenance requirements for the Mystère-Falcon 900 type design are included in Aircraft Maintenance Manual (AMM) chapter 5–40 and are approved by the European Aviation Safety Agency (EASA). EASA issued AD 2008–0221[*http://ad.easa.europa.eu/blob/easa_ad_2008_0221_Corrected.pdf/AD_2008–0221_1*] to require accomplishment of the maintenance tasks, and implementation of the airworthiness limitations, as specified in Dassault Aviation F900 AMM chapter 5–40 referenced DGT 113873 at revision 16.
>
> Since that [EASA] AD was issued, Dassault Aviation issued revision 20 of F900 AMM chapter 5–40 which contains new or more restrictive maintenance requirements and/or airworthiness limitations and introduces, among others, the following changes:
>
> —Tasks renumbering;
> —Introduction of a Corrosion Prevention Control Program (CPCP);
> —Upgrade of screwjack of flap actuators from the older to the latest -3 version;
> —Revised Time Between Overhaul for screwjack of flap actuators -3 version;
> —Revised interval for checking the screw/nut play on screwjack of flap actuators -3 version;
> —Removal of calendar limit for checking the screw/nut play on screwjack of external flap actuators -1 and -2 versions;
> —Removal of service life limit for screwjack of flap actuators;
> —Test of flap asymmetry protection system. Compliance with this test is required by [a certain AD ***], but F900 AMM chapter 5–40 at revision 20 introduces an extended inspection interval;
> —Inspection procedures of fuselage and wings;
> —Check of overpressure tightness on pressurization control regulating valves. Compliance with this check is required by EASA AD 2008–0072 [*http://ad.easa.europa.eu/blob/easa_ad_2008_0072.pdf/AD_2008–0072_1*] [which corresponds to FAA AD 2010–26–05, Amendment 39–16544 (75 FR 79952, December 21, 2010], but F900 AMM chapter 5–40 at revision 20 introduces an extended inspection interval;
> —Check of overpressure relief valve vacuum supply lines.
>
> The maintenance tasks and airworthiness limitations, as specified in the F900 AMM chapter 5–40, have been identified as mandatory actions for continued airworthiness of the F900 type design. Failure to comply with AMM chapter 5–40 at revision 20 may result in an unsafe condition [reduced structural integrity of the airplane].
>
> For the reasons described above, this [EASA] AD requires the implementation of the maintenance tasks and airworthiness limitations, as specified in the Dassault Aviation F900 AMM chapter 5–40 DGT 113873 at revision 20.

You may examine the MCAI in the AD docket on the Internet at *http://www.regulations.gov* by searching for and locating Docket No. FAA–2015–2967.

Related Service Information Under 1 CFR Part 51

We reviewed Chapter 5–40, Airworthiness Limitations, Revision 20, dated October 2012, of the Dassault Aviation Falcon 900 Maintenance Manual. This service information describes procedures, maintenance tasks, and airworthiness limitations specified in the Airworthiness Limitations section of the AMM. This service information 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 of this NPRM.

FAA's Determination and Requirements of This Proposed AD

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to our bilateral agreement with the State of Design Authority, we have been notified of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all pertinent information and determined an unsafe

condition exists and is likely to exist or develop on other products of the same type design.

Costs of Compliance

We estimate that this proposed AD affects 112 airplanes of U.S. registry.

We estimate that it would take about 1 work-hour per product to comply with the basic requirements of this proposed AD. The average labor rate is $85 per work-hour. Based on these figures, we estimate the cost of this proposed AD on U.S. operators to be $9,520, or $85 per product.

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.

We are 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

We 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. Is not a ''significant rule'' under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979);

3. Will not affect intrastate aviation in Alaska; and

4. Will 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 removing Airworthiness Directive (AD) 2002–23–20, Amendment 39–12964 (67 FR 71098, November 29, 2002); corrected May 4, 2010 (75 FR 23579); and adding the following new AD:

DASSAULT AVIATION: Docket No. FAA–2015–2967; Directorate Identifier 2014–NM–072–AD.

(a) Comments Due Date

We must receive comments by September 17, 2015.

(b) Affected ADs

This AD replaces AD 2002–23–20, Amendment 39–12964 (67 FR 71098, November 29, 2002); corrected May 4, 2010 (75 FR 23579). This AD also affects AD 2010–26–05, Amendment 39–16544 (75 FR 79952, December 21, 2010).

(c) Applicability

This AD applies to all DASSAULT AVIATION Model MYSTERE–FALCON 900 airplanes, certificated in any category.

(d) Subject

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

(e) Reason

This AD was prompted by our determination of the need for a revision to the airplane airworthiness limitations to introduce a corrosion prevention control program, among other changes, to the maintenance requirements and airworthiness limitations. We are issuing this AD to prevent reduced structural integrity of the airplane.

(f) Compliance

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

(g) Revision of Maintenance or Inspection Program

Within 30 days after the effective date of this AD, revise the maintenance or inspection program, as applicable, to incorporate the information specified in Chapter 5–40, Airworthiness Limitations, Revision 20, dated October 2012, of the Dassault Aviation Falcon 900 Maintenance Manual. The initial compliance time for accomplishing the actions specified in Chapter 5–40, Airworthiness Limitations, Revision 20, dated October 2012, of the Dassault Aviation Falcon 900 Maintenance Manual, is within the applicable times specified in the maintenance manual or within 30 days after the effective date of this AD, whichever occurs later, except as provided by paragraphs (g)(1) through (g)(4) of this AD.

(1) The term ''LDG'' in the ''First Inspection'' column of any table in the service information means total airplane landings.

(2) The term ''FH'' in the ''First Inspection'' column of any table in the service information means total flight hours.

(3) The term ''FC'' in the ''First Inspection'' column of any table in the service information means total flight cycles.

(4) The term ''M'' in the ''First Inspection'' column of any table in the service information means months.

(h) Terminating Action

Accomplishing paragraph (g) of this AD terminates the requirements of paragraph (g)(1) of AD 2010–26–05, Amendment 39–16544 (75 FR 79952, December 21, 2010), for DASSAULT AVIATION Model MYSTERE–FALCON 900 airplanes.

(i) No Alternative Actions and Intervals

After accomplishing the revision required by paragraph (g) of this AD, no alternative actions (*e.g.,* inspections) or intervals may be used unless the actions or intervals are approved as an alternative method of compliance (AMOC) in accordance with the procedures specified in paragraph (j)(1) of this AD.

(j) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Branch, ANM–116, Transport Airplane Directorate, 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 International Branch, send it to ATTN: Tom Rodriguez, Aerospace Engineer, International Branch, ANM–116, Transport Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, WA 98057–3356; telephone 425–227–1137; fax 425–227–1149. Information may be emailed to: *9-ANM-116-AMOC-REQUESTS@faa.gov.* 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. The AMOC approval letter must specifically reference this AD.

(2) *Contacting the Manufacturer:* For any requirement in this AD to obtain corrective actions from a manufacturer, the action must be accomplished using a method approved by the Manager, International Branch, ANM–116, Transport Airplane Directorate, FAA; or the European Aviation Safety Agency

(EASA); or Dassault Aviation's EASA Design Organization Approval (DOA). If approved by the DOA, the approval must include the DOA-authorized signature.

(k) Related Information

(1) Refer to Mandatory Continuing Airworthiness Information (MCAI) EASA Airworthiness Directive 2013–0053, dated March 4, 2013, for related information. This MCAI may be found in the AD docket on the Internet at *http://www.regulations.gov* by searching for and locating Docket No. FAA–2015–2967.

(2) For service information identified in this AD, contact Dassault Falcon Jet, P.O. Box 2000, South Hackensack, NJ 07606; telephone 201–440–6700; Internet *http://www.dassaultfalcon.com.* You may view this service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

Issued in Renton, Washington, on July 23, 2015.

Victor Wicklund,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2015–18689 Filed 7–31–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–109370–10]

RIN 1545–BJ34

Allocable Cash Basis and Tiered Partnership Items

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of notice of proposed rulemaking and notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations regarding the determination of a partner's distributive share of certain allocable cash basis items and items attributable to an interest in a lower-tier partnership during a partnership taxable year in which a partner's interest changes. These proposed regulations affect partnerships and their partners.

DATES: Written or electronic comments and requests for a public hearing must be received by November 2, 2015. As of August 3, 2015, the notice of proposed rulemaking that was published in the **Federal Register** on May 24, 2005 (70 FR 29675), is partially withdrawn.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–109370–10), Room 5203, Internal Revenue Service, PO 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–109370–10), 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/(IRSREG-109370-10*).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Benjamin H. Weaver, (202) 317–6850; concerning submissions of comments and requests for public hearing, Regina Johnson, (202) 317–6901 (not toll free numbers).

SUPPLEMENTARY INFORMATION:

Background

Section 706 of the Internal Revenue Code (the Code) generally provides rules for the taxable years of partners and partnerships. Section 72 of the Deficit Reduction Act of 1984, Public Law 98–369 (98 Stat. 494 (1984)) added section 706(d) to the Code to prevent a partner who acquires an interest in the partnership late in the taxable year from deducting partnership expenses incurred prior to the partner's entry into the partnership (retroactive allocations). Section 706(d)(1) provides that, except as provided in section 706(d)(2) and (d)(3), if during any taxable year of the partnership there is a change in any partner's interest in the partnership, each partner's distributive share of any item of income, gain, loss, deduction, or credit of the partnership for such taxable year shall be determined by the use of any method prescribed by regulations which takes into account the varying interests of the partners in the partnership during such taxable year.

On April 14, 2009, the Treasury Department and the IRS published a notice of proposed rulemaking (REG–144689–04) (the 2009 proposed regulations) in the **Federal Register** to provide guidance under section 706(d)(1) and to conform the Income Tax Regulations for certain provisions of section 1246 of the Taxpayer Relief Act of 1997, Public Law 105–34 (111 Stat. 788 (1997)) and section 72 of the Deficit Reduction Act of 1984, Public Law 98–369 (98 Stat. 494 (1984)). The Treasury Department and the IRS are publishing final regulations under section 706(d)(1) (the final regulations) contemporaneously with these proposed regulations. However, the Treasury Department and the IRS have decided to propose an amendment to the final regulations expanding the list of extraordinary items to include two new items: (1) For publicly traded partnerships, any item of income that is an amount subject to withholding as defined in § 1.1441–2(a) (excluding amounts effectively connected with the conduct of a trade or business within the United States) or a withholdable payment under § 1.1473–1(a) occurring during a taxable year if, for that taxable year, the partners agree to treat all such items as extraordinary items, and (2) for any partnership, deductions for the transfer of partnership equity in connection with the performance of services. In addition, these proposed regulations provide guidance under sections 706(d)(2) and (3).

1. Allocable Cash Basis Items

Section 706(d)(2) provides rules for certain allocable cash basis items. Section 706(d)(2)(A) provides that if during any taxable year of the partnership there is a change in any partner's interest in the partnership, then (except to the extent provided in regulations) each partner's distributive share of any allocable cash basis item shall be determined (i) by assigning the appropriate portion of such item to each day in the period to which it is attributable, and (ii) by allocating the portion assigned to any such day among the partners in proportion to their interests in the partnership at the close of such day. Section 706(d)(2)(B) defines ''allocable cash basis item'' as any of the following items with respect to which the partnership uses the cash receipts and disbursements method of accounting (cash method): (i) Interest, (ii) taxes, (iii) payments for services or for the use of property, or (iv) any other item of a kind specified in regulations prescribed by the Secretary as being an item with respect to which the application of section 706(d)(2) is appropriate to avoid significant misstatements of the income of the partners. Section 706(d)(2)(C) further provides that if any portion of any allocable cash basis item is attributable to (i) any period before the beginning of the taxable year, such portion shall be assigned under section 706(d)(2)(A)(i) to the first day of the taxable year, or (ii) any period after the close of the taxable year, such portion shall be assigned under section 706(d)(2)(A)(i) to the last day of the taxable year. Finally, section 706(d)(2)(D) provides that if any portion of a deductible cash basis item is assigned under section 706(d)(2)(C)(i) to the first day of any taxable year, (i) such portion shall be allocated among persons who are partners in the partnership during the period to which such portion is attributable in accordance with their varying interests