

Atlanta, Georgia 30320.

Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRMs should also request a copy of Advisory Circular No. 11-2A which describes the application procedure.

The Proposal

The FAA is considering an amendment to part 71 of the Federal Aviation Regulations (14 CFR part 71) to amend the Class E airspace area at Memphis, TN. A VOR RWY 16 SIAP has been developed for General DeWitt Spain Airport. Additional controlled airspace extending upward from 700 feet above the surface (AGL) is needed to accommodate this SIAP and for IFR operations at the airport. If approved, the operating status of the airport will change from VFR to include IFR operations concurrent with publication of the SIAP. Class E airspace designations for airspace areas extending upward from 700 feet or more above the surface are published in Paragraph 6005 of FAA Order 7400.9B dated July 18, 1994 and effective September 16, 1994 which is incorporated by reference in CFR 71.1. The Class E airspace areas extending upward from 700 feet or more above the surface are published in Paragraph 6005 of FAA Order 7400.9B dated July 18, 1994 and effective September 16, 1994 which is incorporated by reference in CFR 71.1. The Class E airspace designation listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—[AMENDED]

1. The authority citation for 14 CFR part 71 continues to read as follows:

Authority: 49 U.S.C. app. 1348(a), 1354(a), 1510; E.O. 10854, 24 FR 9565, 3 CFR, 1959-1963 Comp., p. 389; 49 U.S.C. 106(g); 14 CFR 11.69.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9B, Airspace Designations and Reporting Points, dated July 18, 1994 and effective September 16, 1994, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet above the surface of the earth.

* * * * *

ASO TN E5 Memphis, TN [Revised]

Memphis International Airport, TN
(Lat. 35°02'45" N, long. 89°58'41" W)

Twinkle Town Airport
(Lat. 34°56'00" N, long. 90°10'00" W)

Olive Branch Airport
(Lat. 34°58'44" N, long. 89°47'13" W)

West Memphis Municipal Airport
(Lat. 35°08'11" N, long. 90°14'04" W)

General DeWitt Spain Airport
(Lat. 35°12'05" N, long. 90°03'05" W)

Elvis NDB
(Lat. 34°57'13" N, long. 89°58'26" W)

West Memphis NDB
(Lat. 35°08'22" N, long. 90°13'57" W)

That airspace extending upward from 700 feet above the surface within a 8-mile radius of Memphis International Airport, and within 4 miles each side of the 179° bearing from the Elvis NDB extending from the 8-mile radius to 7 miles south of the NDB, and within a 6.5-mile radius of Twinkle Town Airport, and within a 7.5-mile radius of Olive Branch Airport, and within a 6.5-mile radius of West Memphis Municipal Airport, and within 2.5 miles each side of the 198° and 352° bearings from the West Memphis NDB extending from the 6.5-mile radius to 7.4 miles north and south of the NDB, and within a 6.4-mile radius of General DeWitt Spain Airport; excluding that airspace within the Millington, TN Class E airspace area.

* * * * *

Issued in College Park, Georgia, on March 29, 1995.

Michael J. Powderly,

*Acting Manager, Air Traffic Division,
Southern Region.*

[FR Doc. 95-8764 Filed 4-7-95; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

27 CFR Part 53

[Notice No. 808]

Review of ATF Form 5300.26, Federal Firearms and Ammunition Excise Tax Return (No. REI-259-95)

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF), Department of the Treasury.

ACTION: General Notice; Notice of request for public comment.

SUMMARY: The Bureau of Alcohol, Tobacco and Firearms (ATF) is soliciting public comments on revising ATF Form 5300.26, Federal Firearms and Ammunition Excise Tax Return. ATF has prepared a draft revision of the return. A copy of the draft return, including its instructions, immediately follows this notice.

The objectives of revising the return are to ensure taxpayers calculate the correct amount of taxes, clarify instructions on how to complete the return, and decrease taxpayers' time spent preparing the return.

ATF would like to know if the revised return accomplishes these objectives. Also, ATF is interested in any other comments from the public which may improve this tax return.

DATES: Comments must be received on or before June 9, 1995.

ADDRESSES: Send written comments to: Chief, Tax Compliance Branch, Bureau of Alcohol, Tobacco and Firearms, Room 5190, Washington, DC 20026 (Notice No. 808).

FOR FURTHER INFORMATION CONTACT: Robert P. Ruhf, Tax Compliance Branch, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226. (202-927-8220).

SUPPLEMENTARY INFORMATION:

Drafting Information

The author of this document Robert P. Ruhf, Tax Compliance Branch, Bureau of Alcohol, Tobacco and Firearms.

Authority and Issuance

This notice is issued under the authority in 5 U.S.C. 301 and 26 U.S.C. 7805.

Signed: March 31, 1995.

Daniel R. Black,
Acting Director.

BILLING CODE 4810-31-M

GENERAL INSTRUCTIONS

1. **GENERAL.** Liability for the manufacturers excise tax under 26 U.S.C. 4181 (pistols, revolvers, other firearms, and shells and cartridges) is reported using this form. Tax is imposed on the sale or use of firearms or ammunition by the manufacturer or importer.
2. **HOW TO PREPARE.** Follow all the instructions and complete this form in duplicate. Complete each part and schedule of this return. If not applicable, write "0" or "none." Be sure to sign your return. Keep a copy for your records. Use blank sheets if additional space is needed. Mark each sheet with your name, employer identification number, the tax return period and the item number.
3. **HOW OFTEN AND WHEN TO FILE.** If a filing date of a return falls on a Saturday, Sunday or legal holiday, the filing date becomes the next succeeding day which is not a Saturday, Sunday or legal holiday. Also, a taxpayer may apply to extend the filing date on ATF Form 5300.29 because of temporary conditions beyond the taxpayer's control.
 - a. **Quarterly.** You are generally required to file a return for a calendar quarter in which a tax liability is incurred. Calendar quarters are 3-month periods ending March 31, June 30, September 30, and December 31. However, you are not required to file a return for a calendar quarter in which no tax liability has been incurred.

A calendar quarter return is due no later than one month after the end of that quarter (April 30, July 31, October 31, and January 31). When you have made sufficient and timely deposits of tax (see instruction 6) for the return, an additional 10 days may be taken to file the return.
 - b. **Annually.** If you have no tax liability for an entire calendar year and have not filed a final return (see instruction 9), then your annual return is due not later than January 31 of the following year.
 - c. **Monthly or Semimonthly.** File monthly or semimonthly returns when ATF notifies you to do so in writing. A monthly return is due 15 days following the month. A semimonthly return is due 10 days following the semimonthly period.
4. **WHERE AND HOW TO FILE.** Send this return to the address listed below that is appropriate for your principal place of business or of residence. Include your payment of the amount owed on line 22. Please make checks or money orders payable to the Bureau of Alcohol, Tobacco and Firearms and include your employer identification number on all checks or money orders.

State of Your Principal Place of Business OR Residence:	Send To: Bureau of ATF Excise Tax
AL, DC, FL, GA, MS, NC, SC, TN, VA	P.O. Box 360326 Pittsburgh, PA 15259-4326
IL, IN, KY, MI, MN, ND, OH, SD, WI, WV	P.O. Box 440884 Pittsburgh, PA 15251-8804
AR, AZ, CO, IA, KS, LA, MO, NE, NM, OK, TX	P.O. Box 371991 Pittsburgh, PA 15251-7091
CT, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VT	P.O. Box 371965 Pittsburgh, PA 15251-7665
AK, CA, HI, ID, MT, NV, OR, UT, WA, WY	P.O. Box 371909 Pittsburgh, PA 15251-7909
PR or VI	Federal Building, Room 659 Carlos Chardon Street Hato Rey, PR 00918
5. **TIMELY FILING.** A tax return and any accompanying payment will be considered timely filed if it is mailed by the due date. The official postmark of the U.S. Postal Service on the envelope or on the sender's receipt of certified mail is evidence of the date of mailing. Otherwise, the taxpayer has the burden of proving the date of filing.
6. **DEPOSITS OF TAX.** If you are required to file a quarterly return, you may have to make tax deposits before filing your return. Also, if the tax balance due on a quarterly return is more than \$100, deposit the entire balance. Refer to ATF Form 5300.27.
7. **OVERPAYMENTS AND UNDERPAYMENTS.** Do not file amended returns for overpayments and underpayments or for any other reasons. Credits may be claimed as credits in Schedule C by filing a claim for refund on ATF Form 2635 (5620.8). Tax overdeposited for a quarterly return can be refunded on that quarter's return on line 23. ATF Announcement 94-0 contains additional information about credits and refunds. Underpayments can be paid through an entry in Schedule B or according to the instructions of the appropriate ATF office listed in instruction 10.

The law provides for the payment of interest on underpayments and on some overpayments of tax. Compute interest, if applicable, at the rate prescribed by 26 U.S.C. 6621.
8. **RECORDS.** Every taxpayer must keep records to support all entries made on this return. Generally, records must be kept at least 3 years from the date the tax return is filed.
9. **FINAL RETURN.** If you permanently cease operations related to the return, check the box in line 4 and attach a statement of: (a) who (name) will keep the records; (b) the location (address) of the records; (c) whether the business was transferred to another person, and (d) to whom (name and address) the business was transferred. Also, if you are an individual making a one-time importation and are not engaged in any business related to the return, check the box in line 4.
10. **ADDITIONAL INFORMATION.** If you have questions about this tax return or need assistance, please contact the appropriate ATF office listed below.

State of Your Principal Place of Business OR Residence:

AL, DC, FL, GA, MS, NC, SC, TN, VA

IL, IN, KY, MI, MN, ND, OH, SD, WI, WV

AR, AZ, CO, IA, KS, LA, MO, NE, NM, OK, TX

CT, DE, MA, MD, ME, NH, NJ, NY, PA, RI, VT

AK, CA, HI, ID, MT, NV, OR, UT, WA, WY

Outside the United States

Office to contact:
BATF
Technical Services

2600 Century Parkway, NE
Atlanta, GA 30345
404-679-5080

6525 Federal Office Building
550 Main Street
Cincinnati, OH 45202-3263
513-684-3334

1114 Commerce Street
7th Floor
Dallas, TX 75242
214-767-2281

Curtis Center, Suite 875
Independence Square West
Philadelphia, PA 19106
215-597-2246

221 Main Street, 11th Floor
San Francisco, CA 94105
415-744-7011

Washington, DC 20226
202-927-8220

SPECIFIC INSTRUCTIONS

LINE 5. Payment of tax by EFT (electronic funds transfer) requires that you notify ATF. Refer to ATF Publication 5000.11.

PART II. Entries on the lines in Part II are limited to the sales and uses occurring during the tax period specified in line 6. You can use Schedule C to show tax decreases for sales or uses reported as taxable in this or previous tax returns that are resold for certain tax-free purposes or determined later to qualify as tax-free. Use Schedule B for tax on sales or uses that occurred in a previous tax period but were NOT included in the return for that period.

LINE 7. Enter the dollar amount of your total sales of taxable articles, including tax-exempt or tax-free sales during the tax period stated in line 6. Do not include articles of which you are not considered to be the manufacturer or importer for purposes of this excise tax. Except for leases and certain installment sales, you must include all sales even if your customers have not paid.

For most sales and taxpayers, the sale prices are stated on the invoices to their customers. This line should also include the dollar value of things other than money to be given in consideration for the article, such as services, personal property, and articles traded in.

Do not include the sale price of a non-taxable article unless it was sold as a unit with the taxable article. When a taxable article is sold as a unit with a non-taxable article (for example, a pistol and holster) or with extra parts or accessories, then enter the sale price of the unit. If a taxable sale, adjust the unit's sale price on line 10 to exclude the non-taxable article, part or accessory.

LINE 8. Enter the sale prices of all articles included in line 7 that you sold tax-free or tax-exempt. Do not include the sale of articles sold taxpaid to customers who later resell or use the articles for a tax-free purpose; however, you may take a credit in Schedule C or file a claim for refund.

You and your customer may need a Certificate of Tax-Free Registry (ATF Form 5300.28). Refer to ATF Industry Circular 93-5 about selling articles tax-exempt or tax-free. Failure to follow requirements or to have a Certificate may result in additional taxes, penalties and interest.

LINE 10. Enter on line 10 the net amount of adjustments to the sale prices of taxable sales of line 9 during the tax return period.

Decreasing adjustments are allowed for certain items if included in the sales price to your customer. 27 CFR 53.91(b), and 27 CFR 70.123 describe these exclusions from the sales price. These exclusions include the following items when included in the sales price of the article and not as a separate charge: tax excise tax, certain expenses related to the transportation and delivery of articles to customers, carrying, finance or service charges for credit sales, extra and identical parts, accessories, and handling of articles sold in combination with a taxable article. Also, price adjustments in the same tax period in which the sale occurs may also be taken in this line, as an adjustment to the tax in Schedule C, or used in determining the sales price (line 7).

Do not use line 10 to subtract the sales price, including excise tax, you paid to another manufacturer or importer. If you further manufacture articles on which excise tax was paid by another person, then a credit can be taken in Schedule C or a claim for refund may be filed.

Increasing adjustments. You may have to increase the sale price of an article from the amount shown on your invoice. Include any charge which is required to be paid as a condition of your sale of a taxable article and is not specifically excluded. Such charges may include warranty, tool and die, packing or special handling charges and taxes other than this excise tax. Refer to 27 CFR 53.91 for further information.

Constructive Sale Price. A decreasing or increasing adjustment to a sale price may be necessary because of the type of sale. Articles sold at retail, on consignment, or in sales not at arm's length (for example, between affiliated companies) and at less than fair market value require constructive sale prices. Usually, the constructive sale price differs from the sales price at which you sold the article; therefore, an adjustment is necessary. Refer to 27 CFR 53.94 - .97.

LINE 12. Tax is imposed on your business use of taxable articles that you manufactured or imported. If you regularly sell the articles, compute the tax based on the lowest established wholesale price. Enter the sum of the prices for the articles used. Use, among other acts, includes loans of articles for display, demonstration or familiarization, or for further manufacture of an article not subject to any Federal manufacturers excise tax (26 U.S.C. Chapter 32). Refer to 27 CFR 53.101-115 and ATF Announcement 93-23.

LINE 19. The amount shown on line 19 cannot exceed the amount on line 18. Any excess should be carried over as a credit to your next tax return in Schedule C or claimed as a refund.

LINE 21. Enter the total amount of deposits made on ATF Form 5300.27 for the tax return period.

LINE 22. If the balance due deposit is more than \$100, deposit the entire balance with ATF Form 5300.27.

SCHEDULE A. Unless line 18 is \$100 or less, complete this schedule if you report any tax liability on line 9 on a quarterly return. Use semi-monthly periods if you are required to make semi-monthly tax deposits. Otherwise, enter your tax liability by month.

Enter the net tax liability for each period. Determine this amount based on what line 20 of this return would show if the return was completed just for that period (semi-monthly or monthly). Adjustments (Schedules B and C) may not be made earlier than the semi-monthly or monthly period in which they arose.

SCHEDULES B AND C. Use these schedules to show underpayments of tax due on past returns or to claim credit for overpayments of tax paid or for authorized reductions of tax. The amount of credit claimed in Schedule C cannot exceed the amount on line 18. Carry over any excess credit to the next tax return or file ATF Form 2635 for a refund.

Fully explain all entries in Schedule B and C. Any claim for credit must be explained sufficiently to determine the legitimacy and circumstances of the credit and must be supported by the evidence prescribed in 27 CFR Part 53 and 27 CFR 70.123.

LINES 40 - 41. If the taxpayer is an individual, the individual must sign. If the taxpayer is a corporation, the president, vice-president or other principal officer must sign. If the taxpayer is a partnership or other unincorporated organization, a responsible and authorized member officer having knowledge of its affairs, must sign. If the taxpayer is a trust or estate, the fiduciary must sign. An agent of the taxpayer may sign if an acceptable power of attorney is filed with the appropriate ATF office.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with The Paperwork Reduction Act of 1980. The information collection is mandatory pursuant to 26 U.S.C. 6302. The purpose of this information collection is to correctly identify the taxpayer and to correctly credit the taxpayer's liability.

The estimated average burden associated with this collection of information is 7 hours per respondent. Comments concerning the accuracy of this burden should be directed to the Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C., 20226, and the Office of Management and Budget, Paperwork Reduction Project 1512- (), Washington, D.C. 20503.

Form Approved: OMB No. 1512- ()

**DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
FEDERAL FIREARMS AND AMMUNITION
EXCISE TAX RETURN**

(Prepare in Duplicate - See Attached Instructions)

FOR ATF USE ONLY	
TAX	\$
PENALTY	\$
INTEREST	\$
TOTAL	\$
EXAMINED BY:	DATE:
OTHER	

PART I - GENERAL

- NAME, TRADE OR BUSINESS NAME, AND ADDRESS (mailing and location) OF TAXPAYER (number, street, city, State and ZIP Code)
- TELEPHONE NUMBER (if new taxpayer, or if your phone number changed)
- EMPLOYER IDENTIFICATION NUMBER
- IF FINAL RETURN (see instruction 6), CHECK THIS BOX
- PAYMENT, IF ANY, FOR THIS RETURN MADE BY:
 CHECK OR MONEY ORDER EFT OTHER (Specify) _____

PART II - COMPUTATION OF TAX ON SALES OR USES DURING TAX PERIOD

6. TAX PERIOD (see instruction 3) STARTS ON _____ / _____ / _____ AND ENDS ON _____ / _____ / _____
 (month, day, year) (month, day, year)

TOTALS DURING TAX PERIOD	PISTOLS AND REVOLVERS	OTHER FIREARMS	SHELLS AND CARTRIDGES
7. ALL ARTICLES SOLD by sale price	\$	\$	\$
8. ARTICLES SOLD TAX-FREE OR TAX EXEMPT by sale price			
9. TAXABLE SALES (line 7 minus line 8)			
10. NET ADJUSTMENTS TO SALE PRICE OF TAXABLE SALES MADE DURING PERIOD (show decrease in parentheses)			
11. ADJUSTED TAXABLE SALES (line 9 plus or minus line 10)			
12. TAXABLE USE OF ARTICLES by taxable sale price			
13. TAXABLE AMOUNT OF SALES AND USES (line 11 plus line 12)			
14. TAX RATE	10%	11%	11%
15. AMOUNT OF TAX (multiply line 13 by line 14)	\$	\$	\$

PART III - COMPUTATION OF TAX LIABILITY FOR TAX PERIOD

16. TOTAL OF AMOUNTS FROM LINE 15	\$
17. ADJUSTMENTS INCREASING AMOUNT DUE (line 28, Schedule B)	\$
18. GROSS TAX DUE (line 16 plus line 17)	\$
19. ADJUSTMENTS DECREASING AMOUNT DUE (line 38, Schedule C) (Cannot be more than the amount on line 18)	\$
20. NET TAX LIABILITY (line 18 minus line 19. Should agree with line 28, Schedule A. Cannot be less than zero.)	\$
21. TOTAL DEPOSITS FOR TAX PERIOD	\$

▶ COMPARE LINE 20 TO LINE 21 AND COMPLETE LINE 22 OR 23 AS APPLICABLE ◀

22. BALANCE OF TAX DUE (amount that line 20 exceeds line 21)	\$
23. CHECK WHAT YOU WANT DONE WITH THE AMOUNT THAT LINE 21 EXCEEDS LINE 20. <input type="checkbox"/> REFUND TO ME OR <input type="checkbox"/> APPLY TO MY NEXT TAX RETURN (show in Schedule C of next tax return)	\$

SCHEDULE A - STATEMENT OF NET TAX LIABILITY DURING TAX PERIOD			
SEMIMONTHLY DEPOSITORS		OTHER DEPOSITORS	
DEPOSIT PERIOD (a)	NET TAX LIABILITY (b)	DEPOSIT PERIOD (c)	NET TAX LIABILITY (d)
25. FIRST MONTH: Day 1 through day 15 Day 16 through last day	\$ _____ \$ _____	25. FIRST MONTH: Day 1 through last day	\$ _____
26. SECOND MONTH: Day 1 through day 15 Day 16 through last day	\$ _____ \$ _____	26. SECOND MONTH: Day 1 through last day	\$ _____
27. THIRD MONTH: Day 1 through day 15 Day 16 through last day	\$ _____ \$ _____	27. THIRD MONTH: Day 1 through last day	\$ _____
28. TOTAL OF COLUMN (b)	\$ _____	28. TOTAL OF COLUMN (d)	\$ _____

SCHEDULE B - EXPLANATION OF INCREASING ADJUSTMENTS			
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS		
	(b) TAX	(c) INTEREST	(d) PENALTY
29.	\$ _____	\$ _____	\$ _____
30.			
31.			
32. TOTALS OF COLUMNS (b), (c) and (d)	\$ _____	\$ _____	\$ _____
33. TOTAL ADJUSTMENTS INCREASING AMOUNT DUE (line 32, col. (b) plus cols. (c) and (d)):			\$ _____

SCHEDULE C - EXPLANATION OF DECREASING ADJUSTMENTS		
EXPLANATION OF INDIVIDUAL ERRORS OR TRANSACTIONS (a)	AMOUNT OF ADJUSTMENTS	
	(b) TAX	(c) INTEREST
34.	\$ _____	\$ _____
35.		
36.		
37. TOTALS OF COLUMNS (b) and (c)	\$ _____	\$ _____
38. TOTAL ADJUSTMENTS DECREASING AMOUNT DUE (line 37, col. (b) plus col. (c)):		\$ _____

CERTIFICATION

The tax in schedule C for overpayments of tax under 26 U.S.C. Sections 6416(b)(1), (2), (3) and (5), shown on this tax return: (1) has not been included in the price of the article with respect to which it was imposed nor collected from a vendee for which the taxpayer has identified the nature of evidence available to establish this factor or (2) has been repaid to the ultimate purchaser of the article by me.

The tax in schedule C for overpayments under 26 U.S.C. Section 6416 (b)(1) for certain price readjustments, section 6416 (b)(2) for certain taxes, sales or leases of a taxable article or section 6416 (b)(3) on tax-paid articles used for further manufacture: (1) has not been included in the price of the article with respect to which it was imposed nor collected from a vendee for which the taxpayer has identified the nature of evidence available to establish this fact; (2) has been repaid to the ultimate vendor of the article by me; or (3) was included in the price of the article, and I will submit, upon request of the district director, the written consent of the ultimate vendor to the allowance of the credit.

The tax in schedule C for overpayments under 26 U.S.C. Section 6416(b)(5) for return of installment accounts has been repaid or credited to the purchaser upon return of the account to me pursuant to the original sales agreement of the account.

Under penalties of perjury I declare that I have examined this return (including any accompanying explanations, statements, schedules and forms) and to the best of my knowledge and belief it is true, correct, and includes all transactions and tax liabilities required by law or regulations to be reported.

39. DATE	40. SIGNATURE	41. TITLE
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ATF F 5300.26 ()