

Administration Order 7400.9D, Airspace Designations and Reporting Points, dated September 4, 1996, and effective September 16, 1996, is amended as follows:

*Paragraph 5000 Class D airspace.*

\* \* \* \* \*

ASO FL D Orlando, FL [Revised]

Orlando Executive Airport, FL  
(lat. 28°32'44" N, long. 81°19'58" W)  
Orlando VORTAC  
(lat. 28°32'34", N long. 81°20'06" W)

That airspace extending upward from the surface to but not including 1,500 feet MSL within a 4.2-mile radius of Orlando Executive Airport and within 3.6 miles each side of Orlando VORTAC 254° radial extending from 4.2-mile radius to 8.1 miles west of the VORTAC; excluding that portion within the Orlando, FL, Class B airspace area. This Class D airspace area is effective during the days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

\* \* \* \* \*

*Paragraph 6002 Class E airspace areas designated as a surface area for an airport.*

\* \* \* \* \*

ASO FL E2 Orlando, FL [Revised]

Orlando Executive Airport, FL  
(lat. 28°32'44" N, long. 81°19'58" W)  
Orlando VORTAC  
(lat. 28°32'34", N long. 81°20'06" W)

Within a 4.2-mile radius of Orlando Executive Airport and within 3.6 miles each side of Orlando VORTAC 254° radial extending from 4.2-mile radius to 8.1 miles west of the VORTAC; excluding that portion within the Orlando, FL, Class B airspace area. This Class E airspace area is effective during the days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

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Issued in College Park, Georgia, on December 23, 1996.

Lacy E. Wright,  
*Acting Manager, Air Traffic Division,  
Southern Region.*

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## 14 CFR Part 71

[Airspace Docket No. 96-ASO-39]

### Proposed Amendment to Class D and E2 Airspace; Gainesville, FL

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This notice proposes to amend Class D, E2 and E4 surface area airspace at Gainesville, FL. A GPS RWY 6 and a GPS RWY 24 Standard

Instrument Approach Procedures (SIAPs) have been developed for the Gainesville Regional Airport. Additional controlled airspace extending upward from the surface is needed to accommodate these SIAP's and for instrument flight rules (IFR) operations at the airport.

**DATES:** Comments must be received on or before February 16, 1997.

**ADDRESSES:** Send comments on the proposal in triplicate to: Federal Aviation Administration, Docket No. 96-ASO-39, Manager, Operations Branch, ASO-530, P.O. Box 20636, Atlanta, Georgia 30320.

The official docket may be examined by the Office of the Assistant Chief Counsel for Southern Region, Room 550, 1701 Columbia Avenue, College Park, Georgia 30337, telephone (404) 305-5586.

**FOR FURTHER INFORMATION CONTACT:** Benny L. McGlamery, Operation Branch, Air Traffic Division, Federal Aviation Administration, P.O. Box 20636, Atlanta, Georgia 30320; telephone (404) 305-5570.

**SUPPLEMENTARY INFORMATION:**

**Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify the airspace docket and be submitted in triplicate in the address listed above. Comments wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Airspace Docket No. 96-ASO-39." The postcard will be date/time stamped and returned to the commenter. All communications received before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of the comments received. All comments submitted will be available for examination in the Office of the Assistant Chief Counsel for Southern Region, Room 550, 1701 Columbia Avenue, College Park, Georgia 30337, both before and after the closing date for

comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

**Availability of NPRMs**

Any person may obtain a copy of this Notice of Proposed Rulemaking (NPRM) by submitting a request to the Federal Aviation Administration, Manager, Operations Branch, ASO-530, Air Traffic Division, P.O. Box 20636, 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 Class D, E2 and E4 surface area airspace at Gainesville, FL. to accommodate a GPA RWY 6 and a GPS RWY 24 SIAP's for the Gainesville Regional Airport. Additional controlled airspace extending upward from the surface is needed to accommodate these SIAP's and for IFR operations at the airport. Class D airspace designations, Class E airspace designations for airspace areas designated as a surface area for an airport and Class E airspace areas designated as an extension to Class D surface area are published in Paragraphs 5000, 6002 and 6004, respectively, of FAA Order 7400.9D, dated September 4, 1996, and effective September 16, 1996, which are incorporated by reference in 14 CFR 71.1. The Class D and E airspace designations 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. 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389; 14 CFR 11.69.

**§ 71.1 [Amended]**

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9D, Airspace Designations and Reporting Points, dated September 4, 1996, and effective September 16, 1996, is amended as follows:

*Paragraph 5000 Class D airspace.*

\* \* \* \* \*

ASO FL D Gainesville, FL [Revised]

Gainesville Regional Airport, FL  
(lat. 29°41'24" N, long. 82°16'18" W)

Gainesville VORTAC  
(lat. 29°34'20", N long 82°21'45" W)

That airspace extending upward from the surface to and including 2,700 feet MSL within a 4.3-mile radius of Gainesville Regional Airport. This Class D airspace area is effective during the days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

\* \* \* \* \*

*Paragraph 6002 Class E airspace areas designated as a surface area for an airport.*

\* \* \* \* \*

ASO E2 FL Gainesville, FL [Revised]

Gainesville Regional Airport, FL  
(lat. 29°41'24" N, long. 82°16'18" W)

Gainesville VORTAC  
(lat. 29°34'20", N long. 82°21'45" W)

Within a 4.3-mile radius of Gainesville Regional Airport. This Class E airspace area is effective during the days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

\* \* \* \* \*

*Paragraph 6004 Class E airspace areas designated as an extension to a Class D surface area.*

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ASO FL E4 Gainesville, FL [Revised]

Gainesville Regional Airport, FL  
(lat. 29°41'24" N, long. 82°16'18" W)

Gainesville VORTAC

(lat. 29°34'20", N long. 82°21'45" W)

That airspace extending upward from the surface within 1.5 miles each side of the Gainesville VORTAC 034° radial, extending from the 4.3-mile radius of Gainesville Regional Airport to 2.5 miles northeast of the VORTAC. This Class E airspace area is effective during the days and times established in advance by a Notice to Airmen. The effective days and times will thereafter be continuously published in the Airport/Facility Directory.

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Issued in College Park, Georgia, on December 23, 1996.

Lacy E. Wright,

*Acting Manager, Air Traffic Division Southern Region.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

**[REG-208288-90]**

**RIN 1545-AP36**

**Filing Requirements for Returns Claiming the Foreign Tax Credit**

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains a proposed regulation relating to the substantiation requirements for taxpayers claiming foreign tax credits. The proposed regulation is necessary to provide guidance to U.S. taxpayers who claim foreign tax credits.

**DATES:** Written comments and requests for a public hearing must be received by April 14, 1997.

**ADDRESSES:** Send Submissions to: CC:DOM:CORP:R (REG-208288-90), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-208288-90), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS internet site at [HTTP://www.irs.ustreas.gov/prod/taxregs/comments.html](http://www.irs.ustreas.gov/prod/taxregs/comments.html).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Joan

Thomsen, (202) 622-3840 (not a toll-free call); concerning submissions, Evangelista Lee, (202) 622-7190 (not a toll-free call).

**SUPPLEMENTARY INFORMATION:****Background**

On June 3, 1988, the Internal Revenue Service issued a Notice (Notice 88-65, 1988-1 C.B. 552) which stated that regulations would be issued suspending portions of § 1.905-2 of the Treasury Regulations. Section 1.905-2 requires taxpayers who claim foreign tax credits to attach documents to their returns substantiating the credits. The Notice was issued in response to problems taxpayers were experiencing because they could not timely obtain and prepare the necessary documentation in a form suitable for submission with their tax returns. The intent of the Notice was to advise taxpayers that Treasury and the IRS would issue a new regulation that would suspend, beginning on January 1, 1988, the existing regulation requiring the submission of this documentation with a tax return. This new regulation has not been issued. Instead of suspending the relevant portions of the existing regulation, Treasury and the IRS now have decided to permanently eliminate the requirement that documentation be submitted with the tax return, effective January 1, 1988.

**Explanation of Provisions**

*§ 1.905-2(a)(1), 1.905-2(b)(1) and (2), and 1.905-2(c)*

Sections 1.905-2(a)(1), 1.905-2(b)(1) and (2), and 1.905-2(c) are unchanged from the final regulations.

*§ 1.905-2(a)(2)*

Under § 1.905-2(a)(2), taxpayers generally are required to attach to their income tax returns either (1) the receipt for the foreign tax payment, or (2) a foreign tax return for accrued foreign taxes. Proposed § 1.905-2(a)(2) removes the requirement that the documentation must be attached to the income tax return.

The proposed regulation now provides that such evidence of foreign taxes must be presented to the district director upon request.

*§ 1.905-2(b)(3)*

Section 1.905-2(b)(3) addresses issues for taxes withheld at the source. The section allows the district director to accept secondary evidence of such withholding. The proposed regulation clarifies that evidence of a tax withheld at the source and the amount withheld is only sufficient for an interim credit.