

affixed to the real estate security as a replacement for a home which existed on the security property when the Shared Appreciation Agreement was originally executed, or, the square footage of the original dwelling was expanded, only the value added to the real property by the new or expanded portion of the original dwelling (if it added value) will be deducted from the current market value.

(B) The item is an improvement to the real estate with a useful life of over 1 year and is affixed to the property. The item must have been capitalized and not taken as an annual operating expense on the borrower's Federal income tax records. The borrower must provide copies of appropriate tax documentation to verify that capital improvements claimed for shared appreciation recapture reduction are capitalized on borrower income taxes.

(2) In the event of a partial sale, an appraisal of the property being sold may be required to determine the market value at the time the Shared Appreciation Agreement was signed if such value cannot be obtained through another method.

* * * * *

(e) * * *

(6) The interest rate will be the Farm Loan Program Homestead Protection rate contained in RD Instruction 440.1 (available in any FSA office).

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(11) If the borrower has no outstanding Farm Loan Program loans and becomes delinquent on the Shared Appreciation loan, the Shared Appreciation loan will be serviced in accordance with subpart J of this part. If the borrower has outstanding Farm Loan Programs loans, and becomes delinquent or financially distressed in accordance with § 1951.906, the Shared Appreciation loan will be considered for reamortization in accordance with § 1951.909(e).

* * * * *

(h) * * *

(8) If the real estate that is the subject of the Shared Appreciation Agreement during the suspension period is conveyed, the suspended amount, plus any accrued interest shall be come immediately due and payable by the borrower in accordance with paragraph (c) of this section.

* * * * *

(11) Capital improvement deductions are available to a borrower on any unpaid recapture amount under an existing Suspension Agreement in accordance with 1951.914(c).

* * * * *

4. Exhibit A—Attachments 2, 3, 4, 5, 5-A, 6, 6-A, 9, 9-A, 10, 10-A, Exhibit B, Exhibit B—Attachment 1, Exhibit C, Exhibit C-1, Exhibit E, Exhibit E, Attachments 1 and 2, Exhibit F, Exhibit F—Attachments 1 and 2, Exhibit I, Exhibit J, Exhibit J—Attachment 1, Exhibit J-1, Exhibit J-1, Attachment 1, Exhibit K, Exhibit K—Attachment 1, Exhibit L and Exhibit M of 7 CFR part 1951, subpart S are removed.

Signed in Washington, D.C., on August 8, 2000.

August Schumacher, Jr.,

Under Secretary for Farm and Foreign Agricultural Service.

[FR Doc. 00-20679 Filed 8-17-00; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Airspace Docket No. 00-ASO-12]

Establishment of Class D Airspace; Stuart, FL; Correction

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule correction.

SUMMARY: This action corrects an error in the preamble of a final rule that was published in the **Federal Register** on June 30, 2000, (65 FR 40492), Airspace Docket No. 00-ASO-12. The final rule establishes Class D airspace at Stuart, FL.

EFFECTIVE DATE: 0901 utc, October 5, 2000.

FOR FURTHER INFORMATION CONTACT: Nancy B. Shelton, Manager, Airspace Branch, Air Traffic Division, Federal Administration, P.O. Box 20636, Atlanta, GA 30320; telephone (404) 305-5627.

SUPPLEMENTARY INFORMATION:

History

Federal Register Document 00-16660, Airspace Docket No. 00-ASO-12, published on June 30, 2000 (65 FR 40492), established Class D airspace at Stuart, FL. In the preamble, the first paragraph under the heading "The Rule" inadvertently referred to Key West NAS instead of Stuart, FL. This action corrects the error.

Correction to Final Rule

Accordingly, pursuant to the authority delegated to me, the location of the Class D airspace in the preamble under the heading "The Rule"

published in the **Federal Register** on June 30, 2000 (65 FR 40492), is corrected as follows:

1. On page 40492, column 2, in the preamble under the heading "The Rule", in line 4 of the first paragraph, correct the location "Key West NAS" to read "Stuart, FL".

Issued in College Park, GA, on August 7, 2000.

Wade T. Carpenter,

Acting Manager, Air Traffic Division, Southern Region.

[FR Doc. 00-20944 Filed 8-17-00; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31, and 301

[TD 8895]

RIN 1545-AX31

Extension of Due Date for Electronically Filed Information Returns; Limitation of Failure To Pay Penalty for Individuals During Period of Installment Agreement

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation.

SUMMARY: This document contains final regulations implementing section 6071(b) relating to the extension of the due date for certain electronically filed information returns. The final regulations also provide rules under section 6651(h) relating to a penalty reduction for certain individuals who have agreed with the IRS to make installment payments in satisfaction of their tax liability. The regulations relating to extension of filing dates affect payors required to file information returns after December 31, 1999. The regulations relating to penalty reduction affect individual taxpayers with installment agreements in effect during months beginning after December 31, 1999.

DATES: *Effective Date:* These regulations are effective August 18, 2000.

Applicability Date: The provisions of these regulations under section 6071(b) apply for returns required to be filed after December 31, 1999. The provisions of these regulations under section 6651(h) apply for determining the addition to tax for months beginning after December 31, 1999.

FOR FURTHER INFORMATION CONTACT: Marilyn E. Brookens, (202) 622-4920 (for information relating to the