

**ACTION:** Final rule.

**SUMMARY:** This action revises the legal description of the Laughlin/Bullhead International Airport Class D airspace area, AZ, by including that airspace within a 4.2-mile radius of the Laughlin/Bullhead International Airport west of a line 1.8-miles west of and parallel to the north/south runway.

**EFFECTIVE DATE:** January 25, 2001.

**FOR FURTHER INFORMATION CONTACT:** Richard V. Coffin Jr., Airspace Specialist, Airspace Branch, AWP-520.9, Air Traffic Division, Western-Pacific Region, Federal Aviation Administration, 15000 Aviation Boulevard, Lawndale, California 90261, telephone (301) 725-6533.

**SUPPLEMENTARY INFORMATION:**

**History**

The Airspace Branch in the Western-Pacific Region received a request from the Laughlin/Bullhead International Airport air traffic control tower manager to include the airspace west of the airport beyond 1.8 miles of the north/south runway and within a 4.2 mile radius of the airport.

Class D airspace areas are published in Paragraph 5000 of FAA Order 7400.9H, Airspace Designations and Reporting Points, dated September 1, 2000, and effective September 16, 2000, through September 15, 2001, which is incorporated by reference in 14 CFR 71.1. The Class D airspace designation listed in this document will be published subsequently in the Order.

**The Rule**

This amendment to 14 CFR part 71 of the Federal Aviation Regulations revises the legal description of the Laughlin/Bullhead International Airport Class D airspace area, AZ, by including that airspace within a 4.2-mile radius of the Laughlin/Bullhead International Airport west of a line 1.8 miles west of and parallel to the north/south runway. This action will change the actual dimensions, configuration, or operating requirements of the Laughlin/Bullhead International Airport Class D airspace area, AZ.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this regulation—(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 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 Amendment**

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

**PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS**

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.

**§ 71.1 [Amended]**

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9H, Airspace Designations and Reporting Points, dated September 1, 2000, and effective September 16, 2000, is amended as follows:

Paragraph 5000 *Class D Airspace*

\* \* \* \* \*

AWP AZ D Bullhead City, AZ [Revised]  
Laughlin/Bullhead International Airport,  
AZ

(Lat. 35°09' 27"N, Long. 114°33' 34"W)

That airspace extending upward from the surface to and including 3,200 feet MSL within a 4.2-mile radius of the Laughlin/Bullhead International Airport. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

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Issued in Los Angeles, California, on November 21, 2000.

**John Clancy,**

*Manager, Air Traffic Division, Western-Pacific Region.*

[FR Doc. 00-31087 Filed 12-5-00; 8:45 am]

**BILLING CODE 4910-13-M**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 73**

[Airspace Docket No. 00-ACE-23]

RIN 2120-AA66

**Amendment of Time of Use for Restricted Areas R-4501A, B, C, D, and E, Fort Leonard Wood; MO**

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

**ACTION:** Final rule.

**SUMMARY:** This action amends the times of use for Restricted Areas R-4501A, B, C, D, and E, Fort Leonard Wood, MO. Specifically, this action reduces and/or increases the published times and/or days the restricted areas are in use. The FAA is taking this action in response to the United States Army's (USA) increased training requirements.

**EFFECTIVE DATE:** 0901 UTC, January 25, 2001.

**FOR FURTHER INFORMATION CONTACT:** Steve Rohring, Airspace and Rules Division, ATA-400, Office of Air Traffic Airspace Management, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

**SUPPLEMENTARY INFORMATION:**

**Background**

On August 31, 2000, the FAA proposed to amend 14 CFR part 73 to amend the times of use for Restricted Areas R-4501A, B, C, D, and E, Fort Leonard Wood, MO (65 FR 52961). Interested parties were invited to participate in this rulemaking proceeding by submitting written comments on the proposal to the FAA. No comments were received. The Department of Defense in a continuing need to meet its added national defense responsibilities has increased its training requirements of the USA Reserve and National Guard resources in many areas of the United States. One of the locations where this training has been increased is at Fort Leonard Wood, MO. This increase in training requires modification of the times of use for R-4501 and its subdivisions. Therefore, the USA has requested that the FAA amend the times and days of use for R-4501A, B, C, D, and E. Except for editorial changes, this amendment is the same as that proposed in the notice. Section 73.45 of part 73 was republished in FAA Order 7400.8H dated September 1, 2000.

**The Rule**

This amendment to 14 CFR part 73 modifies the times of use of R-4501 and

its subdivisions over Fort Leonard Wood, MO. Specifically, R-4501A is activated thirty minutes earlier and deactivated three hours later. Additionally, R-4501B is activated on the same schedule but deactivated four hours later. The day schedule (Monday-Saturday) remains unchanged.

Also, R-4501C and D are activated two hours later Monday-Friday and deactivated three hours later than the current designation on Monday and two hours earlier Tuesday-Friday. Saturday is no longer designated as an active day unless done so by NOTAM 24 hours in advance. In addition, R-4501E is activated on the same schedule as R-4501C and D. The FAA is taking this action at the request of the USA to meet the increasing training efforts of the USA at Fort Leonard Wood, MO, and to better depict more realistic operational times of use of the restricted areas. Section 73.45 of 14 CFR part 73 was republished in FAA Order 7400.8H, dated September 1, 2000.

The FAA has determined that this 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 will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### Environmental Review

This action reduces and/or increases the published times and/or days the restricted areas are in use. Therefore, the FAA has determined that this action is not subject to environmental assessments and procedures in accordance with FAA Order 1050.1D, “Policies and Procedures for Considering Environmental Impacts,” and the National Environmental Policy Act.

#### List of Subjects on 14 CFR Part 73

Airspace, Navigation (air).

#### Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 73 as follows:

### PART 73—SPECIAL USE AIRSPACE

1. The authority citation for part 73 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.

#### § 73.45 [Amended]

2. Section 73.45 is amended as follows:

\* \* \* \* \*

#### R-4501A Fort Leonard Wood West, MO [Amended]

By removing the words “Time of Designation. 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.” and inserting the words “Time of Designation. 0630–2100 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.”

#### R-4501B Fort Leonard Wood East, MO [Amended]

By removing the words “**TIME OF DESIGNATION.** 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.” and inserting the words “**TIME OF DESIGNATION.** 0630–2200 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.”

#### R-4501C Fort Leonard Wood, MO [Amended]

By removing the words “**TIME OF DESIGNATION.** 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.” and inserting the words “**TIME OF DESIGNATION.** 0900–2100 Monday; 0900–1600 Tuesday-Friday; other times by NOTAM issued at least 24 hours in advance.”

#### R-4501D Fort Leonard Wood, MO [Amended]

By removing the words “**TIME OF DESIGNATION.** 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.” and inserting the words “**TIME OF DESIGNATION.** 0900–2100 Monday; 0900–1600 Tuesday-Friday; other times by NOTAM issued at least 24 hours in advance.”

#### R-4501E Fort Leonard Wood, MO [Amended]

By removing the words “**TIME OF DESIGNATION.** As specified by NOTAM at least 24 hours in advance.” and inserting the words “**TIME OF DESIGNATION.** 0900–2100 Monday; 0900–1600 Tuesday-Friday; other times by NOTAM issued at least 24 hours in advance.”

\* \* \* \* \*

Issued in Washington, DC, on November 30, 2000.

**Reginald C. Matthews,**

*Manager Airspace and Rules Division.*

[FR Doc. 00–31086 Filed 12–5–00; 8:45 am]

**BILLING CODE 4910–13–U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 31

[TD 8909]

RIN 1545–AY46

#### Federal Employment Tax Deposits—De Minimis Rule

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

**ACTION:** Temporary and final regulations.

**SUMMARY:** This document contains temporary and final regulations relating to the deposit of Federal employment taxes. The regulations change the de minimis deposit rule for quarterly and annual return periods. The regulations affect taxpayers required to make deposits of Federal employment taxes. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

**DATES:** *Effective date:* These regulations are effective December 6, 2000.

*Applicability date:* For dates of applicability, see § 31.6302–1T(f)(4).

**FOR FURTHER INFORMATION CONTACT:** Brinton T. Warren, (202) 622–4940 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

This document contains amendments to 26 CFR part 31, Employment Taxes and Collection of Income Tax at the Source. Section 31.6302–1(f)(4) provides that if the total amount of accumulated employment taxes for a return period is less than \$1,000 and the amount is fully deposited or remitted with a timely filed return for the quarter, the amount deposited or remitted will be deemed to be timely deposited.

The temporary regulations change the \$1,000 threshold to \$2,500. Thus, a taxpayer that has accumulated employment taxes of less than \$2,500 for a return period (quarterly or annual, as the case may be) does not have to make deposits but may remit its full