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**SUPPLEMENTARY INFORMATION:** Recently, the Rogers Airport near Easton, Maine, was abandoned. Since the Rogers Airport lay in close proximity to the Northern Maine Regional Airport at Presque Isle, Maine (KPQI), the Class E controlled airspace extending from the surface for Northern Maine Regional Airport included an exclusion that centered on the Rogers Airport. Since Rogers Airport is now abandoned, that exclusion is no longer needed. This amendment will remove the exclusion centered on the now abandoned Rogers airport from the Class E airspace extending from the surface for Northern Maine Regional Airport. Class E airspace designations for airspace areas designated as a surface area for an airport are published in paragraph 6002 of FAA Order 7400.9K, dated August 30, 2002, and effective September 16, 2002, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation amended by this document will be amended subsequently in this Order.

#### The Direct Final Rule Procedure

The FAA anticipates that this regulation will not result in adverse or negative comment, and, therefore, issues it as a direct final rule. 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. Unless a written adverse or negative comment, or a written notice of intent to submit an adverse or negative comment is received within the comment period, the regulation will become effective on the date specified above. After the close of the comment period, the FAA will publish a document in the **Federal Register** indicating that no adverse or negative comments were received and confirming the date on which the final rule will become effective. If the FAA does receive, within the comment period, an adverse or negative comment, or written notice of intent to submit such a comment, a document withdrawing the direct final rule will be published in the **Federal Register** and a notice of proposed rulemaking may be published with a new comment period.

#### Comments Invited

Although this action is in the form of a direct final rule, and was not preceded by a notice of proposed rulemaking, interested persons are invited to comment on this rule by submitting

such written data, views, or arguments as they may desire. Communications must identify both docket numbers. All communications received on or before the closing date for comments will be considered, and this rule may be amended or withdrawn in light of the comments received. Factual information that supports the commenter's ideas and suggestions is extremely helpful in evaluating the effectiveness of this action and determining whether additional rulemaking action would be needed.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the rule that might suggest a need to modify the rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report that summarizes each FAA-public contact concerned with the substance of this action will be filed in the Rules Docket.

#### Agency Findings

This rule does not have federalism implications, as defined in Executive Order No. 13132, because it does 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. Accordingly, the FAA has not consulted with state authorities prior to publication of this rule.

The FAA has determined that this regulation is non-controversial and unlikely to result in adverse or negative comments. For the reasons discussed in the preamble, I certify that this regulation (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under Department of Transportation (DOT) Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as these routine matters will only affect air traffic procedures and air navigation. It is certified that these proposed rules will not have 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).

#### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me, the Federal Aviation Administration amends part 71

of the Federal Aviation Regulations (14 CFR part 71) as follows:

#### PART 71—[Amended]

1. The authority citation for 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.

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9K, Airspace Designations and Reporting Points, dated August 30, 2002, and effective September 16, 2002, is amended as follows:

#### Subpart E—Class E Airspace

\* \* \* \* \*

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

\* \* \* \* \*

#### ANE ME E2 Presque Isle, ME [Revised]

Northern Maine Regional Airport at Presque Isle, ME

(Lat. 46°41'20"N, long. 68°02'41"W).

EXCAL LOM

(Lat. 46°36'37"N, long. 68°01'08"W).

Within a 6.8-mile radius of Northern Maine Regional Airport at Presque Isle, and within 2.5 miles on each side of the Northern Maine Regional Airport at Presque Isle 165° bearing extending from the 6.8-mile radius to 8.2 miles southeast of the EXCAL LOM. This Class E 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.

\* \* \* \* \*

Issued in Burlington, MA, on February 11, 2003.

**Thomas R. Davidson,**

*Manager, Air Traffic Division, New England Region.*

[FR Doc. 03-5295 Filed 3-5-03; 8:45 am]

**BILLING CODE 4910-13-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9045]

RIN 1545-BA34

#### Earned Income Credit for Taxable Years Beginning After December 31, 1978

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to the earned income credit. The regulations reflect changes in the law since the existing regulations were published in the **Federal Register** on March 13, 1980. Due to subsequent statutory changes in the applicable tax law, substantial portions of the regulations are no longer in conformity with current law. Accordingly, portions of the existing regulations are removed. These regulations apply to individual taxpayers claiming the earned income credit.

**DATES:** *Effective Date:* These regulations are effective March 6, 2003.

**FOR FURTHER INFORMATION CONTACT:** Shoshanna Tanner at (202) 622-6080 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to the Income Tax Regulations (26 CFR Part 1) under section 32 of the Internal Revenue Code (Code). Section 32 allows a refundable credit to low-income taxpayers who meet certain income and eligibility requirements. Section 43 (the predecessor of section 32) was added to the Code by the Tax Reduction Act of 1975 (Pub. L. 94-12, 89 Stat. 26) and made permanent by the Revenue Act of 1978 (Pub. L. 95-600, 92 Stat. 2763). Final regulations (TD 7683) under section 43 were published in the **Federal Register** (45 FR 16174) on March 13, 1980. Section 43 was redesignated as section 32 by the Tax Reform Act of 1984 (Pub. L. 98-369, 98 Stat. 494). Section 1.43-2 was redesignated as § 1.32-2 in Treasury Decision 8448 (57 FR 54919) on November 23, 1992.

Section 1.32-2(b)(2) of the existing regulations refers to section 143 for an explanation of the term "married individual". The provisions of section 143 were reenacted as section 7703 by the Tax Reform Act of 1986 (Pub. L. 99-514, 100 Stat. 2085).

In addition, portions of the existing regulations are inconsistent with changes made by the Omnibus Budget Reconciliation Act of 1990 (Pub. L. 101-508, 104 Stat. 1388), the Economic Growth and Tax Relief Reconciliation Act of 2001 (Pub. L. 107-16, 115 Stat. 38), and various other legislative enactments.

**Explanation of Provisions**

To comport with the redesignation of section 43 to section 32 and §§ 1.43-2 to 1.32-2, these final regulations replace references to section 43 with references to section 32. Similarly, these

regulations replace the references to section 143 in § 1.32-2(b)(2) with references to section 7703. These regulations also remove the inconsistent provisions in the existing regulations.

**Special Analyses**

It has been determined that these final regulations are not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f), these regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

**Drafting Information**

The principal author of these regulations is Shoshanna Tanner of the Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and Department of Treasury participated in their development.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Adoption of Amendments to the Regulations**

Accordingly, 26 CFR Part 1 is amended as follows:

**PART 1—INCOME TAXES**

1. The authority for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

2. Section 1.32-2 is amended as follows:

1. Paragraphs (a), (b)(1), (c)(1), and (d) are removed and reserved.

2. Paragraphs (b)(2), (b)(3), (c)(2), and (e)(2) are revised.

The revisions read as follows:

**§ 1.32-2 Earned income credit for taxable years beginning after December 31, 1978.**

(a) [Reserved].

(b) \* \* \* (1) [Reserved].

(2) *Married individuals.* No credit is allowed by section 32 in the case of an eligible individual who is married (within the meaning of section 7703 and the regulations thereunder) unless the individual and spouse file a single return jointly (a joint return) for the taxable year (see section 6013 and the

regulations thereunder relating to joint returns of income tax by husband and wife). The requirements of the preceding sentence do not apply to an eligible individual who is not considered as married under section 7703(b) and the regulations thereunder (relating to certain married individuals living apart).

(3) *Length of taxable year.* No credit is allowed by section 32 in the case of a taxable year covering a period of less than 12 months. However, the rule of the preceding sentence does not apply to a taxable year closed by reason of the death of the eligible individual.

(c) \* \* \* (1) [Reserved].

(2) *Earned income.* For purposes of this section, earned income is computed without regard to any community property laws which may otherwise be applicable. Earned income is reduced by any net loss in earnings from self-employment. Earned income does not include amounts received as a pension, an annuity, unemployment compensation, or workmen's compensation, or an amount to which section 871(a) and the regulations thereunder apply (relating to income of nonresident alien individuals not connected with United States business).

(d) [Reserved].

(e) \* \* \* (1) \* \* \*.

(2) *Reconciliation of payments advanced and credit allowed.* Any additional amount of tax under paragraph (e)(1) of this section is not treated as a tax imposed by chapter 1 of the Internal Revenue Code for purposes of determining the amount of any credit (other than the earned income credit) allowable under part IV, subchapter A, chapter 1 of the Internal Revenue Code.

**David A. Mader,**

*Assistant Deputy Commissioner of Internal Revenue.*

Approved: February 11, 2003.

**Pamela F. Olson,**

*Assistant Secretary of the Treasury.*

[FR Doc. 03-5339 Filed 3-5-03; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF JUSTICE**

**Bureau of Prisons**

**28 CFR Part 540**

**[BOP-1082-F]**

**RIN 1120-AA77**

**Visiting Regulations: Prior Relationship**

**AGENCY:** Bureau of Prisons, Justice.

**ACTION:** Final rule.