

Procedures (SIAPs). The complete regulatory description of each SIAP is contained in official FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR part 51, and § 97.20 of the Federal Aviation Regulations (FAR). The applicable FAA Forms are identified as FAA Forms 8260-3, 8260-4, and 8260-5. Materials incorporated by reference are available for examination or purchase as stated above.

The large number of SIAPs, their complex nature, and the need for a special format make their verbatim publication in the **Federal Register** expensive and impractical. Further, airmen do not use the regulatory text of the SIAPs, but refer to their graphic depiction on charts printed by publishers of aeronautical materials. Thus, the advantages of incorporation by reference are realized and publication of the complete description of each SIAP contained in FAA form documents is unnecessary. The provisions of this amendment state the affected CFR (and FAR) sections, with the types and effective dates of the SIAPs. This amendment also identifies the airport, its location, the procedure identification and the amendment number.

### The Rule

This amendment to part 97 is effective upon publication of each separate SIAP as contained in the transmittal. Some SIAP amendments may have been previously issued by the FAA in a National Flight Data Center (NFDC) Notice to Airmen (NOTAM) as an emergency action of immediate flight safety relating directly to published aeronautical charts. The circumstances which created the need for some SIAP amendments may require making them effective in less than 30 days. For the remaining SIAPs, an effective date at least 30 days after publication is provided.

Further, the SIAPs contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures (TERPS). In developing these SIAPs, the TERPS criteria were applied to the conditions existing or anticipated at the affected airports. Because of the close and immediate relationship between these SIAPs and safety in air commerce, I find that notice and public procedure before adopting these SIAPs are impracticable and contrary to the public interest and, where applicable, that good cause exists for making some SIAPs effective in less than 30 days.

### Conclusion

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. For the same reason, the FAA certifies that this amendment 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 97

Air Traffic Control, Airports, Incorporation by reference, and Navigation (air).

Issued in Washington, DC on July 16, 2004.

**James J. Ballough,**

*Director, Flight Standards Service.*

### Adoption of the Amendment

■ Accordingly, pursuant to the authority delegated to me, part 97 of the Federal Aviation Regulations (14 CFR part 97) is amended by establishing, amending, suspending, or revoking Standard Instrument Approach Procedures, effective at 0901 UTC on the dates specified, as follows:

#### PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES

■ 1. The authority citation for part 97 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40106, 40113, 40114, 40120, 44502, 44514, 44701, 44719, 44721-44722.

■ 2. Part 97 is amended to read as follows:

*Effective September 30, 2004*

Milton, FL, Peter Prince Field, RADAR-1, Orig  
St. Augustine, FL, St. Augustine, VOR RWY 31, Orig  
St. Augustine, FL, St. Augustine, VOR RWY 13, Orig  
St. Augustine, FL, St. Augustine, VOR RWY 13, Amdt 5A, CANCELLED  
St. Augustine, FL, St. Augustine, VOR RWY 31, Orig-A, CANCELLED  
Manhattan, KS, Manhattan Rgnl, RNAV (GPS) RWY 31, Orig, CANCELLED  
Somerset, KY, Somerset-Pulaski County—J.T. Wilson Field, LOC RWY 5, Amdt 1  
Portland, OR, Portland-Hillsboro, ILS OR LOC RWY 12, Amdt 8  
Memphis, TN, General Dewitt Spain, VOR RWY 17, Orig-A

Memphis, TN, General Dewitt Spain, GPS RWY 17, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS RWY 36R, Amdt 1F  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC RWY 36R, Amdt 3C  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC RWY 17R, Amdt 21A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS RWY 35L, Amdt 2C  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC RWY 35L, Amdt 3B  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS Y RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS Z RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC Y RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, ILS OR LOC Z RWY 18L, Orig-A  
Dallas-Fort Worth, TX, Dallas-Fort Worth Intl, CONVERGING ILS RWY 17R, Amdt 7B  
Higgins, TX, Higgins-Lipscomb County, VOR/DME-A, Orig  
Higgins, TX, Higgins-Lipscomb County, VOR/DME OR GPS RWY 18, Amdt 3A, CANCELLED

[FR Doc. 04-17016 Filed 7-26-04; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8408]

RIN 1545-BH32

#### Economic Performance Requirement; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to TD 8408 which was published in the **Federal Register** on Friday, April 10, 1992 (57 FR 12411) relating to the requirement that economic performance occur in order for an amount to be incurred with respect to any item of a taxpayer using an accrual method of accounting.

**DATES:** This correction is effective April 10, 1992.

**FOR FURTHER INFORMATION CONTACT:** Robert M. Casey, (202) 622-4950 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The final regulation (TD 8408) that is the subject of this correction is under

section 461 of the Internal Revenue Code.

#### Need for Correction

As published, TD 8408, contains an error that may prove to be misleading and is in need of clarification.

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

Income taxes, Reporting and recordkeeping requirements.

#### Correction of Publication

■ Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

#### § 1.461-4 [Corrected]

■ **Par. 2.** Section 1.461-4(d)(4)(i) is amended by revising the first sentence to read as follows:

#### § 1.461-4 Economic performance.

\* \* \* \* \*

(d) \* \* \*

(4) \* \* \* (i) *In general.* Except as otherwise provided in paragraph (d)(5) of this section, if the liability of a taxpayer requires the taxpayer to provide services or property to another person, economic performance occurs as the taxpayer incurs costs (within the meaning of § 1.446-1(c)(1)(ii)) in connection with the satisfaction of the liability. \* \* \*

\* \* \* \* \*

#### Cynthia Grigsby,

*Acting Chief, Publications and Regulations Branch Legal Processing Division, Associate Chief Counsel, (Procedures and Administration).*

[FR Doc. 04-17078 Filed 7-26-04; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

#### 26 CFR Part 1

[TD 9132]

RIN 1545-BB05

#### Changes in Use Under Section 168(i)(5); Correction

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains a correction to temporary regulations that were published in the **Federal Register** on June 17, 2004 (69 FR 33840) relating to the depreciation of property subject to section 168 of the Internal Revenue Code.

**DATES:** This correction is effective June 17, 2004.

**FOR FURTHER INFORMATION CONTACT:** Sara Logan or Kathleen Reed, (202) 622-3110 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The correction notice that is the subject of this document is under section 168 of the Internal Revenue Code.

#### Need for Correction

As published, the correction notice (TD 9132), contains an error that may prove to be misleading and is in need of clarification.

#### Correction of Publication

■ Accordingly, the correction notice (TD 9132), which was the subject of FR Doc. 04-13723, is corrected as follows:

#### PART 1—INCOME TAXES

#### § 1.168(i)-4 [Corrected]

■ On page 33843, column 2, amendatory paragraph 5, lines 2 and 3, the language “read as follows: § 1.168(i)-4 Changes in use.” is corrected to read as follows: “reads as follows:

#### § 1.168(i)-4 Changes in use.”

#### Cynthia Grigsby,

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).*

[FR Doc. 04-17081 Filed 7-26-04; 8:45 am]

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#### DEPARTMENT OF HOMELAND SECURITY

#### Coast Guard

#### 33 CFR Parts 100 and 165

[USCG-2004-18677]

#### Quarterly Listings; Safety Zones, Security Zones, and Special Local Regulations

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary rules issued.

**SUMMARY:** This document provides required notice of substantive rules

issued by the Coast Guard and temporarily effective between April 1, 2004 and June 30, 2004, that were not published in the **Federal Register**. This quarterly notice lists temporary special local regulations, security zones, and safety zones, all of limited duration and for which timely publication in the **Federal Register** was not possible.

**DATES:** This document lists temporary Coast Guard rules that became effective and were terminated between April 1, 2004, and June 30, 2004.

**ADDRESSES:** The Docket Management Facility maintains the public docket for this notice. Documents indicated in this notice will be available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, Room PL-401, 400 Seventh Street SW., Washington, DC 20593-0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays. You may electronically access the public docket for this notice on the Internet at <http://dms.dot.gov>.

**FOR FURTHER INFORMATION CONTACT:** For questions on this notice contact LT Jeff Bray, Office of Regulations and Administrative Law, telephone (202) 267-2830. For questions on viewing, or on submitting material to the docket, contact Andrea M. Jenkins, Program Manager, Docket Operations, telephone 202-366-0271.

**SUPPLEMENTARY INFORMATION:** Coast Guard District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety and security needs within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain regulations. Safety zones may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to prevent injury or damage to vessels, ports, or waterfront facilities and may also describe a zone around a vessel in motion. Special local regulations are issued to enhance the safety of participants and spectators at regattas and other marine events. Timely publication of these rules in the **Federal Register** is often precluded when a rule responds to an emergency, or when an event occurs without sufficient advance notice. The affected public is, however, informed of these rules through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the rule. Because **Federal Register**