

DEPARTMENT OF TRANSPORTATION**14 CFR Part 97****[Docket No. 30625; Amdt. No. 3285]****Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments****AGENCY:** Federal Aviation Administration (FAA), DOT.**ACTION:** Final rule.

SUMMARY: This rule establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs) and associated Takeoff Minimums and Obstacle Departure Procedures for operations at certain airports. These regulatory actions are needed because of the adoption of new or revised criteria, or because of changes occurring in the National Airspace System, such as the commissioning of new navigational facilities, adding new obstacles, or changing air traffic requirements. These changes are designed to provide safe and efficient use of the navigable airspace and to promote safe flight operations under instrument flight rules at the affected airports.

DATES: This rule is effective September 11, 2008. The compliance date for each SIAP, associated Takeoff Minimums, and ODP is specified in the amendatory provisions.

The incorporation by reference of certain publications listed in the regulations is approved by the Director of the **Federal Register** as of September 11, 2008.

ADDRESSES: Availability of matter incorporated by reference in the amendment is as follows:

For Examination—

1. FAA Rules Docket, FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591;

2. The FAA Regional Office of the region in which the affected airport is located;

3. The National Flight Procedures Office, 6500 South MacArthur Blvd., Oklahoma City, OK 73169 or,

4. The National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

*Availability—*All SIAPs are available online free of charge. Visit <http://nfdc.faa.gov> to register. Additionally,

individual SIAP and Takeoff Minimums and ODP copies may be obtained from:

1. FAA Public Inquiry Center (APA-200), FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591; or

2. The FAA Regional Office of the region in which the affected airport is located.

FOR FURTHER INFORMATION CONTACT:

Harry J. Hodges, Flight Procedure Standards Branch (AFS-420) Flight Technologies and Programs Division, Flight Standards Service, Federal Aviation Administration, Mike Monroney Aeronautical Center, 6500 South MacArthur Blvd., Oklahoma City, OK 73169 (Mail Address: P.O. Box 25082 Oklahoma City, OK 73125) telephone: (405) 954-4164.

SUPPLEMENTARY INFORMATION: This rule amends Title 14, Code of Federal Regulations, Part 97 (14 CFR part 97) by amending the referenced SIAPs. The complete regulatory description of each SIAP is listed on the appropriate FAA Form 8260, as modified by the National Flight Data Center (FDC)/Permanent Notice to Airmen (P-NOTAM), and is incorporated by reference in the amendment under 5 U.S.C. 552(a), 1 CFR part 51, and § 97.20 of Title 14 of the Code of Federal Regulations.

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. This amendment provides the affected CFR sections and specifies the types of SIAP and the corresponding effective dates. This amendment also identifies the airport and its location, the procedure and the amendment number.

The Rule

This amendment to 14 CFR part 97 is effective upon publication of each separate SIAP as amended in the transmittal. For safety and timeliness of change considerations, this amendment incorporates only specific changes contained for each SIAP as modified by FDC/P-NOTAMs.

The SIAPs, as modified by FDC P-NOTAM, and contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures

(TERPS). In developing these changes to SIAPs, the TERPS criteria were applied only to specific conditions existing at the affected airports. All SIAP amendments in this rule have been previously issued by the FAA in a FDC NOTAM as an emergency action of immediate flight safety relating directly to published aeronautical charts. The circumstances which created the need for all these SIAP amendments requires making them effective in less than 30 days.

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 these 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 DOT Regulatory 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 August 22, 2008.

James J. Ballough,

Director, Flight Standards Service.

Adoption of the Amendment

■ Accordingly, pursuant to the authority delegated to me, Title 14, Code of Federal Regulations, Part 97, 14 CFR part 97, is amended by amending 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.

§§ 97.23, 97.25, 97.27, 97.29, 97.31, 97.33, 97.35 [Amended]

§ 97.27 NDB, NDB/DME; § 97.29 ILS, ILS/DME, ISMLS, MLS/DME, MLS/RNAV; § 97.31 RADAR SIAPs; § 97.33 RNAV SIAPs; and § 97.35 COPTER SIAPs, Identified as follows:

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

By amending: § 97.23 VOR, VOR/DME, VOR or TACAN, and VOR/DME or TACAN; § 97.25 LOC, LOC/DME, LDA, LDA/DME, SDF, SDF/DME;

* * * Effective Upon Publication

FDC date	State	City	Airport	FDC No.	Subject
07/07/08	TX	Alice	Alice International	8/1741	LOC/DME RWY 31, ORIG
07/07/08	LA	Slidell	Slidell	8/1742	NDB RWY 36, ORIG-C
07/07/08	LA	Baton Rouge	Baton Rouge Metro, Ryan Field	8/1743	ILS OR LOC RWY 22R, AMDT 10
07/07/08	KS	Norton	Norton Muni	8/1896	RNAV (GPS) RWY 16, ORIG-A
07/07/08	KS	Norton	Norton Muni	8/1897	RNAV (GPS) RWY 34, ORIG
07/07/08	OK	Norman	University of Oklahoma Westheimer	8/1898	NDB RWY 35, ORIG-A
07/07/08	OK	Oklahoma City	Will Rogers World	8/1899	ILS OR LOC RWY 17L, AMDT 1
08/08/08	IN	Indianapolis	Indianapolis Intl	8/1952	RNAV (RNP) Y RWY 32, ORIG
08/08/08	NJ	Millville	Millville Muni	8/2039	RNAV (GPS) RWY 14, ORIG
08/11/08	ME	Augusta	Augusta State	8/2203	GPS RWY 17, ORIG
08/11/08	PA	Lancaster	Lancaster	8/2231	RNAV (GPS) RWY 26, AMDT 1
08/11/08	TN	Shelbyville	Bomar Field—Shelbyville Muni	8/2244	RNAV (GPS) Y RWY 36, ORIG
08/12/08	FL	Lakeland	Lakeland Linder Regional	8/2395	ILS OR LOC RWY 5, AMDT 7
08/11/08	MA	Westfield/Springfield	Barnes Muni	8/2429	VOR OR TACAN RWY 2, AMDT 4B
08/11/08	MA	Westfield/Springfield	Barnes Muni	8/2430	GPS RWY 2, ORIG-A
08/11/08	MA	Westfield/Springfield	Barnes Muni	8/2433	VOR RWY 20, AMDT 20A
08/13/08	NY	Ithaca	Ithaca Tompkins Regional	8/2877	VOR OR GPS RWY 32, AMDT 1
08/13/08	NY	Ithaca	Ithaca Tompkins Regional	8/2878	ILS RWY 32, AMDT 5A
08/14/08	ME	Belfast	Belfast Muni	8/2997	NDB RWY 15, AMDT 3
08/14/08	TN	Tullahoma	Tullahoma Regional/Wm Northern Fld	8/3016	VOR RWY 6, ORIG
08/14/08	TN	Tullahoma	Tullahoma Regional/Wm Northern Fld	8/3017	VOR RWY 24, ORIG
08/14/08	FL	Orlando	Orlando Executive	8/3018	TAKEOFF MINIMUMS AND OBSTACLE DP, AMDT 3
08/14/08	TN	Tullahoma	Tullahoma Regional/Wm Northern Fld	8/3019	RNAV (GPS) RWY 24, ORIG
08/14/08	TN	Tullahoma	Tullahoma Regional/Wm Northern Fld	8/3021	RNAV (GPS) RWY 6, ORIG
08/14/08	NJ	Andover	Aeroflex-Andover	8/3039	RNAV (GPS) RWY 3, AMDT 1
08/14/08	AL	Birmingham	Birmingham Intl	8/3082	RNAV (GPS) RWY 6, ORIG
08/14/08	FM	Pohnpei Island	Pohnpei Intl	8/3137	NDB OR GPS-C, AMDT 3
08/14/08	OR	Pendleton	Eastern Oregon Rgnl at Pendleton	8/3174	VOR OR GPS RWY 7, AMDT 14B
08/20/08	AK	Anchorage	Merrill Field	8/3297	RNAV (GPS) A, ORIG
08/15/08	CA	Riverside	Riverside Muni	8/3310	ILS OR LOC RWY 9, AMDT 7B
08/18/08	OR	Roseburg	Roseburg Rgnl	8/3341	TAKEOFF MINIMUMS AND OBSTACLE DP, AMDT 5
08/18/08	NH	Manchester	Manchester	8/3600	VOR RWY 35, AMDT 15C
08/18/08	NH	Manchester	Manchester	8/3601	ILS OR LOC RWY 35, AMDT 1A; ILS RWY 35 (CAT II), AMDT 1A; ILS RWY 35 (CAT III), AMDT 1A
08/18/08	PR	Isla De Vieques	Antonio Rivera Rodriguez	8/3623	RNAV (GPS) RWY 9, AMDT 1A
08/19/08	CA	San Diego	Brown Field Muni	8/3808	TAKEOFF MINIMUMS AND OBSTACLE DP, AMDT 3
08/19/08	WA	Spokane	Spokane Intl	8/3855	RNAV (GPS) RWY 21, ORIG-D
08/19/08	TX	McAllen	McAllen Miller Intl	8/3886	ILS RWY 13, AMDT 8B
08/19/08	TX	McAllen	McAllen Miller Intl	8/3887	VOR RWY 31, AMDT 1A
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3930	ILS OR LOC RWY 4R, AMDT 6I
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3931	ILS OR LOC RWY 32L, AMDT 2
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3932	RNAV (GPS) RWY 22R, AMDT 1
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3933	ILS OR LOC RWY 32R, AMDT 21B
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3934	RNAV (GPS) RWY 32L, AMDT 2A
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3936	LOC RWY 4L, AMDT 20
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3938	RNAV (GPS) RWY 14L, AMDT 1
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3941	ILS OR LOC RWY 22L, AMDT 4F
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3942	RNAV (GPS) RWY 14R, AMDT 1
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3943	RNAV (GPS) RWY 4R, ORIG-A
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3944	ILS OR LOC RWY 22R, AMDT 7E
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3948	RNAV (GPS) RWY 32R, AMDT 1
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3949	RNAV (GPS) RWY 4L, AMDT 1
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3950	RNAV (GPS) Y RWY 22L, ORIG-A

FDC date	State	City	Airport	FDC No.	Subject
08/19/08	IL	Chicago	Chicago-O'Hare Intl	8/3952	RNAV (GPS) Z RWY 22L, ORIG ILS OR LOC RWY 14R, AMDT 30; ILS RWY 14R (CAT II), AMDT 30; ILS RWY 14R (CAT III), AMDT 30
08/20/08	IL	Chicago	Chicago-O'Hare Intl	8/4091	
08/20/08	IL	Chicago	Chicago-O'Hare Intl	8/4092	ILS OR LOC RWY 14L, AMDT 29
08/20/08	MD	Salisbury	Salisbury-Ocean City Wicomico Re- gional.	8/4188	ILS RWY 32, AMDT 6
07/08/08	UT	Salt Lake City	Salt Lake City Intl	8/4753	RNAV (GPS) RWY 17, ORIG VOR/DME RWY 34R, AMDT 9
07/08/08	UT	Salt Lake City	Salt Lake City Intl	8/4754	
07/10/08	VA	Richmond	Chesterfield County	8/6327	RNAV (GPS) RWY 33, ORIG NDB/DME RWY 9, AMDT 4. THIS NOTAM PUBLISHED IN TL08-19 IS HEREBY RE- SCINDED IN ITS ENTIRETY
07/24/08	FM	Pohnpei Island	Pohnpei Intl	8/9241	
07/24/08	FM	Pohnpei Island	Pohnpei Intl	8/9246	NDB OR GPS-B, AMDT 3. THIS NOTAM PUBLISHED IN TL08-19 IS HEREBY RE- SCINDED IN ITS ENTIRETY

[FR Doc. E8-20445 Filed 9-10-08; 8:45 am]
BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9425]

RIN 1545-BF62

Section 6707A and the Failure To Include on Any Return or Statement any Information Required To Be Disclosed Under Section 6011 With Respect to a Reportable Transaction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations regarding the imposition of penalties under section 6707A of the Internal Revenue Code (Code) for the failure to include on any return or statement any information required to be disclosed under section 6011 with respect to a reportable transaction. 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 on September 11, 2008.

Applicability Date: For dates of applicability, see § 301.6707A-1T(f).

FOR FURTHER INFORMATION CONTACT: Matthew Cooper, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR part 301 under section 6707A of the Code. Section 6707A was added to the Code by section 811 of the American Jobs Creation Act of 2004, Public Law 108-357 (118 Stat. 1418) (AJCA), enacted on October 22, 2004. Section 6707A provides a monetary penalty for the failure to include on any return or statement any information required to be disclosed under section 6011 with respect to a reportable transaction. The penalty applies to returns and statements the due date for which is after October 22, 2004, and which were not filed before that date.

The amount of the section 6707A penalty for failure to include information required under section 6011 with respect to a reportable transaction, other than a listed transaction, is \$10,000 in the case of an individual, and \$50,000 in any other case. If the failure is with respect to a listed transaction, the penalty is increased to \$100,000 in the case of an individual, and \$200,000 in any other case.

Section 6707A(d)(1) grants the Commissioner authority to rescind all or a portion of any penalty imposed under section 6707A if (1) the violation relates to a reportable transaction that is not a listed transaction and (2) rescission of the penalty would promote compliance with the requirements of the Code and effective tax administration. Section 6707A(d)(2) provides that the Commissioner's determination whether to rescind the penalty may not be reviewed in any judicial proceeding. Rev. Proc. 2007-21, 2007-1 CB 613, provides the procedures to follow to request rescission of all or any portion of a penalty assessed under section 6707A with respect to a reportable

transaction other than a listed transaction.

Section 6707A(e) requires a person that is required to file periodic reports under section 13 or 15(d) of the Securities Exchange Act of 1934, or consolidated reports with another person, to disclose in those reports for the periods specified by the Secretary, the requirement to pay the penalties set forth in section 6707A(e)(2) (for example, certain penalties under section 6662(h) and penalties under sections 6662A(c), 6707A(b)(2), or 6707A(e)). Rev. Proc. 2005-51, 2005-2 CB 296, which was amplified by Rev. Proc. 2007-25, 2007-1 CB 761, describes the reports on which the disclosures must be made, the information that must be disclosed, and the deadlines by which persons must make the disclosures on the reports to avoid additional penalties under section 6707A(e). If the person fails to disclose the requirement to pay the penalties, then section 6707A(e) requires that the failure be treated as a failure to disclose a listed transaction to which an additional section 6707A penalty applies. Because a penalty imposed under section 6707A(e) is treated as a penalty imposed with respect to a listed transaction, the penalty is not subject to rescission.

To implement the pertinent provisions of the AJCA, the Treasury Department and the IRS proposed amendments to the rules relating to the disclosure of reportable transactions by taxpayers under section 6011 (see Prop. Treas. Reg. § 1.6011-4, 2006-49 IRB 1049) and finalized those proposed regulations in TD 9350 (72 FR 43146) published on August 3, 2007.

Sections 1.6011-4(a) and (d) generally require that a taxpayer file a disclosure statement on Form 8886, "Reportable