

Capital Regional Coordination Center (NCRCC). These flights may land and depart Andrews Air Force Base, MD, with prior permission, if required.

(5) Aircraft operations maintaining radio contact with Air Traffic Control and continuously transmitting an Air Traffic Control-assigned discrete transponder code. The pilot must monitor VHF frequency 121.5 or UHF frequency 243.0.

(d) Before departing from an airport within the DC FRZ, or before entering the DC FRZ, all aircraft, except DOD, law enforcement, and lifeguard or air ambulance aircraft operating under an FAA/TSA airspace authorization must file and activate an IFR or a DC FRZ or a DC SFRA flight plan and transmit a discrete transponder code assigned by an Air Traffic Control facility. Aircraft must transmit the discrete transponder code at all times while in the DC FRZ or DC SFRA.

§ 93.343 Requirements for aircraft operations to or from College Park Airport, Potomac Airfield, or Washington Executive/Hyde Field Airport.

(a) A pilot may not operate an aircraft to or from College Park Airport, MD, Potomac Airfield, MD, or Washington Executive/Hyde Field Airport, MD unless—

(1) The aircraft and its crew and passengers comply with security rules issued by the TSA in 49 CFR part 1562, subpart A;

(2) Before departing, the pilot files an IFR or DC FRZ or DC SFRA flight plan with the Washington Hub Flight Service Station (FSS) for each departure and arrival from/to College Park, Potomac Airfield, and Washington Executive/Hyde Field airports, whether or not the aircraft makes an intermediate stop;

(3) When filing a flight plan with the Washington Hub FSS, the pilot identifies himself or herself by providing the assigned pilot identification code. The Washington Hub FSS will accept the flight plan only after verifying the code; and

(4) The pilot complies with the applicable IFR or VFR egress procedures in paragraph (b), (c) or (d) of this section.

(b) If using IFR procedures, a pilot must—

(1) Obtain an Air Traffic Control clearance from the Potomac TRACON; and

(2) Comply with Air Traffic Control departure instructions from Washington Executive/Hyde Field, Potomac Airport, or College Park Airport. The pilot must then proceed on the Air Traffic Control-assigned course and remain clear of the DC FRZ.

(c) If using VFR egress procedures, a pilot must—

(1) Depart as instructed by Air Traffic Control and expect a heading directly out of the DC FRZ until the pilot establishes two-way radio communication with Potomac Approach; and

(2) Operate as assigned by Air Traffic Control until clear of the DC FRZ, the DC SFRA, and the Class B or Class D airspace area.

(d) If using VFR ingress procedures, the aircraft must remain outside the DC SFRA until the pilot establishes communications with Air Traffic Control and receives authorization for the aircraft to enter the DC SFRA.

(e) VFR arrivals:

(1) If landing at College Park Airport a pilot may receive routing via the vicinity of Freeway Airport; or

(2) If landing at Washington Executive/Hyde Field or Potomac Airport, the pilot may receive routing via the vicinity of Maryland Airport or the Nottingham VORTAC.

§ 93.345 VFR outbound procedures for fringe airports.

(a) A pilot may depart from a fringe airport as defined in § 93.335 without filing a flight plan or communicating with Air Traffic Control, unless requested, provided:

(1) The aircraft's transponder transmits code 1205;

(2) The pilot exits the DC SFRA by the most direct route before proceeding on course; and

(3) The pilot monitors VHF frequency 121.5 or UHF frequency 243.0.

(b) No pilot may operate an aircraft arriving at a fringe airport or transit the DC SFRA unless that pilot complies with the DC SFRA operating procedures in this subpart.

Issued in Washington, DC, on December 9, 2008.

Robert A. Sturgell,

Acting Administrator.

[FR Doc. E8-29711 Filed 12-15-08; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 73

[Docket No. FAA-2008-1252; Airspace Docket No. 08-AWP-12]

RIN 2120-AA66

Revision of Restricted Areas 4806W, 4807A&B, and 4809; Nevada

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action changes the using agency of Restricted Area 4806W (R-4806W), Las Vegas; 4807 (R-4807 A & B), Tonopah; and 4809 (R-4809) Tonopah, NV, from "U.S. Air Force, Commander, Tactical Fighter Weapons Center, Nellis AFB, NV" to "USAF Warfare Center, Nellis AFB, NV". The FAA is taking this action in response to a request from the United States Air Force to reflect an administrative change of responsibility for the restricted area. This action does not change any boundaries, times of designation, or activities conducted in the restricted airspace area.

DATES: *Effective Date:* 0901 UTC, March 12, 2009.

FOR FURTHER INFORMATION CONTACT: Ken McElroy, Airspace and Rules Group, Office of System Operations Airspace and AIM, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; *telephone:* (202) 267-8783.

SUPPLEMENTARY INFORMATION:

The Rule

This action amends Title 14 Code of Federal Regulations (14 CFR) part 73 by changing the using agency for R-4806W, R-4807A & B, and R-4809 currently shown as, "U.S. Air Force, Commander, Tactical Fighter Weapons Center, Nellis AFB, NV" to "USAF Warfare Center, Nellis AFB, NV". This is an administrative change and does not affect the boundaries, designated altitudes, or activities conducted within the restricted areas. Therefore, notice and public procedures under 5 U.S.C. 553(b) is unnecessary.

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 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 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, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. The FAA's authority to issue rules regarding aviation safety is found in

Title 49 of the United States Code, Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority.

This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of the airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it amends restricted areas in Nevada.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with 311d., FAA Order 1050.1E, "Environmental Impacts: Policies and Procedures." This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

List of Subjects in 14 CFR Part 73

Airspace, Prohibited areas, Restricted areas.

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.

§ 73.48 [Amended]

■ 2. § 73.48 is amended as follows:

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R-4806W Las Vegas, NV [Amended]

Under Using agency, remove the words "U.S. Air Force, Commander, Tactical Fighter Weapons Center, Nellis AFB, NV.," and insert the words "USAF Warfare Center, Nellis AFB, NV"

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R-4807A Tonopah, NV [Amended]

Under Using agency, remove the words "U.S. Air Force, Commander, Tactical Fighter Weapons Center, Nellis AFB, NV.," and insert the words "USAF Warfare Center, Nellis AFB, NV"

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R-4807B Tonopah, NV [Amended]

Under Using agency, remove the words "U.S. Air Force, Commander, Tactical

Fighter Weapons Center, Nellis AFB, NV.," and insert the words "USAF Warfare Center, Nellis AFB, NV"

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R-4809 Tonopah, NV [Amended]

Under Using agency, remove the words "U.S. Air Force, Commander, Tactical Fighter Weapons Center, Nellis AFB, NV.," and insert the words "USAF Warfare Center, Nellis AFB, NV"

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Issued in Washington, DC, on December 8, 2008.

Edith V. Parish,

Manager, Airspace and Rules Group.

[FR Doc. E8-29754 Filed 12-15-08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9437]

RIN 1545-B100

Amendments to the Section 7216 Regulations—Disclosure or Use of Information by Preparers of Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and removal of temporary regulations.

SUMMARY: This document contains final regulations that provide rules relating to the disclosure and use of tax return information by tax return preparers. These regulations affect tax return preparers and provide updated guidance regarding the disclosure of a taxpayer's social security number to a tax return preparer located outside of the United States.

DATES: *Effective Date:* These regulations are effective on *December 16, 2008.*

Applicability Date: See § 301.7216-3(d), which states that the regulations apply to disclosures or uses of tax return information occurring on or after January 1, 2009.

FOR FURTHER INFORMATION CONTACT: Molly K. Donnelly, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document amends 26 CFR part 301. On December 8, 2005, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-137243-02) in the **Federal Register** (70 FR 72954) proposing amendments to the regulations under section 7216 (regarding the use or disclosure of tax

return information by income tax return preparers). On January 3, 2008, the Treasury Department and the IRS issued final regulations under section 7216 (TD 9375) applicable to disclosures or uses of tax return information occurring on or after January 1, 2009. Thus, TD 9375 replaced previously issued final regulations that remain applicable to disclosures or uses of tax return information occurring prior to January 1, 2009.

TD 9375 included a revision of § 301.7216-3(b)(4) which, for disclosures and uses of tax return information occurring on or after January 1, 2009, provided that an income tax return preparer located in the United States may not disclose the taxpayer's social security number (SSN) to a tax return preparer located outside of the United States even if the taxpayer consents to the disclosure.

On July 1, 2008, a temporary regulation (TD 9409) was published in the **Federal Register** (73 FR 37804) that created a limited exception to the rule prohibiting the disclosure of a taxpayer's SSN outside of the United States. This temporary regulation modified the rules under § 301.7216-3(b)(4). A notice of proposed rulemaking (REG-121698-08) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (73 FR 37910), requesting comments and setting a public hearing date.

Summary of Comments and Explanation of Revisions

The IRS and the Treasury Department requested written or electronic comments by September 30, 2008. Persons wishing to present oral comments at the public hearing scheduled for October 6, 2008, were to submit an outline of the topics to be discussed at the hearing by September 15, 2008, and written or electronic comments by September 30, 2008. No written or electronic comments or requests to speak at the hearing, together with the required outline of topics, were submitted, and the hearing was cancelled (73 FR 56534).

The final regulations adopt the rules published in the proposed regulations without substantial change. The final regulations maintain the general rule in § 301.7216-3(b)(4) providing that an income tax return preparer located in the United States may not disclose the taxpayer's SSN to a tax return preparer located outside of the United States even if the taxpayer consents to the disclosure. The final regulations create a limited exception to the general rule providing that a tax return preparer located within the United States,