

Kotzebue, AK, Ralph Wien Memorial, VOR RWY 27, Orig, CANCELED

Sand Point, AK, Sand Point, NDB/DME RWY 13, Orig, CANCELED

Shishmaref, AK, Shishmaref, NDB RWY 23, Amdt 1A, CANCELED

Yakutat, AK, Yakutat, LOC/DME BC RWY 29, Amdt 8

Yakutat, AK, Yakutat, VOR/DME RWY 29, Amdt 5

Auburn, AL, Auburn University Rgnl, VOR RWY 29, Amdt 11A, CANCELED

Fayetteville, AR, Drake Field, VOR-A, Amdt 25, CANCELED

Helena/West Helena, AR, Thompson-Robbins, VOR RWY 17, Orig, CANCELED

Pine Bluff, AR, Grider Field, VOR RWY 18, Amdt 20A, CANCELED

Sacramento, CA, Sacramento Mather, VOR/DME RWY 22L, Orig-F, CANCELED

Daytona Beach, FL, Daytona Beach Intl, RADAR-1, Amdt 8D, CANCELED

Jacksonville, FL, Cecil, RNAV (GPS) RWY 18R, Orig-A, CANCELED

Jacksonville, FL, Cecil, RNAV (GPS) RWY 36L, Orig-B, CANCELED

New Smyrna Beach, FL, New Smyrna Beach Muni, RADAR-1, Amdt 3B, CANCELED

Decatur, IL, Decatur, RNAV (GPS) RWY 18, Amdt 1

Decatur, IL, Decatur, RNAV (GPS) RWY 24, Amdt 1

Decatur, IL, Decatur, RNAV (GPS) RWY 36, Amdt 1

Phillipsburg, KS, Phillipsburg Muni, RNAV (GPS) RWY 13, Amdt 2

Phillipsburg, KS, Phillipsburg Muni, RNAV (GPS) RWY 31, Amdt 2

Phillipsburg, KS, Phillipsburg Muni, Takeoff Minimums and Obstacle DP, Amdt 1

Frankfort, KY, Capital City, VOR RWY 25, Amdt 3B

Mansfield, MA, Mansfield Muni, NDB RWY 32, Amdt 7, CANCELED

International Falls, MN, Falls Intl-Einarson Field, NDB RWY 31, Amdt 9A, CANCELED

International Falls, MN, Falls Intl-Einarson Field, VOR/DME RWY 31, Amdt 5A, CANCELED

Bloomsburg, PA, Bloomsburg Muni, RNAV (GPS)-B, Amdt 1

Bloomsburg, PA, Bloomsburg Muni, VOR-A, Amdt 1

Connellsville, PA, Joseph A Hardy Connellsville, RNAV (GPS) RWY 14, Orig, CANCELED

Lawrenceburg, TN, Lawrenceburg-Lawrence County, NDB RWY 17, Amdt 4, CANCELED

Lamesa, TX, Lamesa Muni, RNAV (GPS) RWY 34, Amdt 1

St George, UT, St George Rgnl, JITKA TWO, Graphic DP

Wendover, UT, Wendover, Takeoff Minimums and Obstacle DP, Amdt 7

Wendover, UT, Wendover, VOR/DME-B, Amdt 2

Wendover, UT, Wendover, VOR/DME OR TACAN RWY 26, Amdt 2

Spokane, WA, Spokane Intl, RNAV (GPS) Y RWY 7, Amdt 2A

[FR Doc. 2016-03354 Filed 2-18-16; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 97

[Docket No. 31060; Amdt. No. 3681]

#### 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 removes Standard Instrument Approach Procedures (SIAPs) and associated Takeoff Minimums and Obstacle Departure Procedures (ODPs) 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 February 19, 2016. 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 February 19, 2016.

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

#### For Examination

1. U.S. Department of Transportation, Docket Ops-M30, 1200 New Jersey Avenue SE., West Bldg., Ground Floor, Washington, DC 20590-0001.

2. The FAA Air Traffic Organization Service Area in which the affected airport is located;

3. The office of Aeronautical Navigation Products, 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](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

#### Availability

All SIAPs and Takeoff Minimums and ODPs are available online free of charge. Visit the National Flight Data Center at [nfdc.faa.gov](http://nfdc.faa.gov) to register. Additionally, individual SIAP and Takeoff Minimums and ODP copies may be obtained from the FAA Air Traffic Organization Service Area in which the affected airport is located.

#### FOR FURTHER INFORMATION CONTACT:

Thomas J. Nichols, Flight Procedure Standards Branch (AFS-420), Flight Technologies and Programs Divisions, 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 of the Code of Federal Regulations, Part 97 (14 CFR part 97), by establishing, amending, suspending, or removes SIAPs, Takeoff Minimums and/or ODPS. The complete regulatory description of each SIAP and its associated Takeoff Minimums or ODP for an identified airport is listed on FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR part 51, and 14 CFR part 97.20. The applicable FAA forms are FAA Forms 8260-3, 8260-4, 8260-5, 8260-15A, and 8260-15B when required by an entry on 8260-15A.

The large number of SIAPs, Takeoff Minimums and ODPs, their complex nature, and the need for a special format make publication in the **Federal Register** expensive and impractical. Further, airmen do not use the regulatory text of the SIAPs, Takeoff Minimums or ODPs, but instead 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, Takeoff Minimums and ODP listed on FAA form documents is unnecessary. This amendment provides the affected CFR sections and specifies the types of SIAPs, Takeoff Minimums and ODPs with their applicable effective dates. This amendment also identifies the airport and its location, the procedure, and the amendment number.

#### Availability and Summary of Material Incorporated by Reference

The material incorporated by reference is publicly available as listed in the **ADDRESSES** section.

The material incorporated by reference describes SIAPs, Takeoff

Minimums and/or ODPs as identified in the amendatory language for part 97 of this final rule.

### The Rule

This amendment to 14 CFR part 97 is effective upon publication of each separate SIAP, Takeoff Minimums and ODP as Amended in the transmittal. Some SIAP and Takeoff Minimums and textual ODP amendments may have been issued previously by the FAA in a Flight Data Center (FDC) Notice to Airmen (NOTAM) as an emergency action of immediate flight safety relating directly to published aeronautical charts.

The circumstances that created the need for some SIAP and Takeoff Minimums and ODP amendments may require making them effective in less than 30 days. For the remaining SIAPs and Takeoff Minimums and ODPs, an effective date at least 30 days after publication is provided.

Further, the SIAPs and Takeoff Minimums and ODPs contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures (TERPS). In developing these SIAPs and Takeoff Minimums and ODPs, 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, Takeoff Minimums and ODPs, and safety in air commerce, I find that notice and public procedure under 5 U.S.C. 553(b) are impracticable and contrary to the public interest and, where applicable, under 5 U.S.C 553(d), good cause exists for making some SIAPs effective in less than 30 days.

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, Navigation (air).

Issued in Washington, DC, on January 29, 2016.

**John S. Duncan,**

*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 establishing, amending, suspending, or removing Standard Instrument Approach Procedures and/or Takeoff Minimums and Obstacle Departure 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(f), 106(g), 40103, 40106, 40113, 40114, 40120, 44502, 44514, 44701, 44719, 44721–44722.

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

#### Effective 3 MARCH 2016

Benton Harbor, MI, Southwest Michigan Rgnl, VOR RWY 10, Amdt 10B, CANCELED

East Hampton, NY, East Hampton, Takeoff Minimums and Obstacle DP, Amdt 3A

Lebanon, OH, Warren County/John Lane Field, RNAV (GPS) RWY 19, Amdt 4

Oklahoma City, OK, Will Rogers World, RNAV (GPS) RWY 13, Amdt 3A

Walterboro, SC, Lowcountry Rgnl, ILS Y OR LOC Y RWY 23, Amdt 2

Walterboro, SC, Lowcountry Rgnl, ILS Z OR LOC Z RWY 23, Orig

Walterboro, SC, Lowcountry Rgnl, RNAV (GPS) RWY 17, Orig–A

Walterboro, SC, Lowcountry Rgnl, RNAV (GPS) RWY 23, Amdt 2

Walterboro, SC, Lowcountry Rgnl, RNAV (GPS) RWY 35, Orig–A

Baraboo, WI, Baraboo Wisconsin Dells, LOC/DME RWY 1, Amdt 2

Baraboo, WI, Baraboo Wisconsin Dells, RNAV (GPS) RWY 19, Amdt 2

Hayward, WI, Sawyer County, RNAV (GPS) RWY 3, Orig–C

Hayward, WI, Sawyer County, RNAV (GPS) RWY 21, Amdt 1A

#### Effective 31 MARCH 2016

McGrath, AK, McGrath, VOR–A, Amdt 8, CANCELED

Quinhagak, AK, Quinhagak, RNAV (GPS) RWY 12, Amdt 1

Quinhagak, AK, Quinhagak, RNAV (GPS) RWY 30, Amdt 1

Quinhagak, AK, Quinhagak, Takeoff

Minimums and Obstacle DP, Amdt 1

Stuttgart, AR, Stuttgart Muni, VOR/DME–A, Amdt 1B, CANCELED

Bakersfield, CA, Meadows Field, VOR/DME RWY 30R, Amdt 9, CANCELED

San Francisco, CA, San Francisco Intl, VOR RWY 19L, Amdt 11, CANCELED

Santa Rosa, CA, Charles M Schulz—Sonoma County, VOR/DME RWY 32, Amdt 20, CANCELED

Fort Lauderdale, FL, Fort Lauderdale/Hollywood Intl, VOR RWY 28R, Amdt 13A, CANCELED

Orlando, FL, Orlando Intl, VOR/DME RWY 36L, Amdt 5A, CANCELED

Orlando, FL, Orlando Intl, VOR/DME RWY 36R, Amdt 10A, CANCELED

Albany, GA, Southwest Georgia Rgnl, NDB RWY 4, Amdt 13B, CANCELED

Atlanta, GA, Fulton County Airport-Brown Field, RNAV (GPS) Y RWY 8, Amdt 1A

Clinton, IA, Clinton Muni, VOR RWY 3, Amdt 15A, CANCELED

Newton, IA, Newton Muni-Earl Johnson Field, VOR RWY 32, Amdt 9A, CANCELED

Ottumwa, IA, Ottumwa Rgnl, VOR RWY 31, Amdt 15, CANCELED

Sioux City, IA, Sioux Gateway/Col Bud Day Field, VOR OR TACAN RWY 31, Amdt 26D, CANCELED

Waterloo, IA, Waterloo Rgnl, VOR RWY 36, Amdt 17A, CANCELED

Coeur D’Alene, ID, Coeur D’Alene—Pappy Boyington Field, VOR RWY 6, Orig–D, CANCELED

Idaho Falls, ID, Idaho Falls Rgnl, NDB RWY 20, Amdt 10D, CANCELED

Lewiston, ID, Lewiston-Nez Perce County, VOR RWY 26, Amdt 13, CANCELED

Salmon, ID, Lemhi County, Takeoff Minimums and Obstacle DP, Amdt 3

Chicago/Romeoville, IL, Lewis University, VOR RWY 9, Amdt 3, CANCELED

Chicago/West Chicago, IL, Dupage, VOR RWY 2L, Amdt 1B, CANCELED

Danville, IL, Vermilion Regional, VOR RWY 21, Amdt 14A, CANCELED

Galesburg, IL, Galesburg Muni, VOR RWY 3, Amdt 7A, CANCELED

Lawrenceville, IL, Lawrenceville-Vincennes Intl, VOR RWY 18, Amdt 1A, CANCELED

Mattoon/Charleston, IL, Coles County Memorial, ILS OR LOC RWY 29, Amdt 6C

Mattoon/Charleston, IL, Coles County Memorial, NDB RWY 29, Amdt 5B

Mattoon/Charleston, IL, Coles County Memorial, RNAV (GPS) RWY 6, Orig

Mattoon/Charleston, IL, Coles County Memorial, RNAV (GPS) RWY 11, Orig

Mattoon/Charleston, IL, Coles County Memorial, RNAV (GPS) RWY 24, Amdt 1

Mattoon/Charleston, IL, Coles County Memorial, RNAV (GPS) RWY 29, Amdt 1

Quincy, IL, Quincy Rgnl-Baldwin Field, VOR RWY 4, Amdt 12, CANCELED

Auburn, IN, De Kalb County, VOR RWY 9, Amdt 7D, CANCELED

Goshen, IN, Goshen Muni, VOR RWY 27, Amdt 7A, CANCELED

Muncie, IN, Delaware County Rgnl, VOR RWY 32, Amdt 15, CANCELED

Richmond, IN, Richmond Muni, VOR RWY 24, Amdt 13, CANCELED

Richmond, IN, Richmond Muni, VOR RWY 33, Amdt 2, CANCELED

Liberal, KS, Liberal Mid-America Rgnl, VOR RWY 35, Amdt 12, CANCELED

Ashland, KY, Ashland Rgnl, VOR/DME RWY 10, Amdt 12

Hopkinsville, KY, Hopkinsville-Christian County, RNAV (GPS) RWY 26, Amdt 2

Tompkinsville, KY, Tompkinsville-Monroe County, RNAV (GPS) RWY 4, Amdt 1B

Tompkinsville, KY, Tompkinsville-Monroe County, RNAV (GPS) RWY 22, Amdt 1B

Orange, MA, Orange Muni, NDB RWY 1, Amdt 1A, CANCELED

Orange, MA, Orange Muni, NDB RWY 32, Amdt 1A, CANCELED

Vineyard Haven, MA, Martha's Vineyard, VOR RWY 24, Amdt 2A, CANCELED

Baltimore, MD, Baltimore/Washington Intl Thurgood Marshall, VOR RWY 10, Amdt 17B, CANCELED

Baltimore, MD, Baltimore/Washington Intl Thurgood Marshall, VOR/DME RWY 33L, Amdt 3A, CANCELED

Eliot, ME, Littlebrook Air Park, NDB-B, Amdt 1, CANCELED

Sanford, ME, Sanford Seacoast Rgnl, VOR RWY 7, Amdt 4C, CANCELED

Alpena, MI, Alpena County Rgnl, VOR RWY 1, Amdt 14D, CANCELED

Hancock, MI, Houghton County Memorial, VOR RWY 13, Amdt 16, CANCELED

Fairmont, MN, Fairmont Muni, VOR RWY 13, Amdt 5, CANCELED

Fairmont, MN, Fairmont Muni, VOR RWY 31, Amdt 8, CANCELED

Hibbing, MN, Range Rgnl, VOR RWY 13, Amdt 13A, CANCELED

Hibbing, MN, Range Rgnl, VOR RWY 31, Amdt 17, CANCELED

Willmar, MN, Willmar Muni-John L Rice Field, VOR RWY 13, Orig, CANCELED

Glasgow, MT, Wokal Field/Glasgow Intl, NDB RWY 30, Amdt 2A, CANCELED

Beaufort, NC, Michael J Smith Field, NDB RWY 21, Amdt 2, CANCELED

Tarboro, NC, Tarboro-Edgemont, NDB RWY 27, Orig, CANCELED

Berlin, NH, Berlin Rgnl, VOR-B, AMDT 3A, CANCELED

Manchester, NH, Manchester, VOR RWY 35, Amdt 15E, CANCELED

Portsmouth, NH, Portsmouth Intl at Pease, VOR RWY 16, Amdt 5B, CANCELED

Portsmouth, NH, Portsmouth Intl at Pease, VOR RWY 34, Orig-D, CANCELED

Newark, NJ, Newark Liberty Intl, VOR/DME RWY 22L, Orig-D, CANCELED

Newark, NJ, Newark Liberty Intl, VOR/DME RWY 22R, Amdt 4D, CANCELED

Hudson, NY, Columbia County, Takeoff Minimums and Obstacle DP, Amdt 1

White Plains, NY, Westchester County, VOR/DME-A, Amdt 4B, CANCELED

Knoxville, TN, Mc Ghee Tyson, Takeoff Minimums and Obstacle DP, Amdt 8

RESCINDED: On December 7, 2015 (80 FR 75923), the FAA published an Amendment in Docket No. 31049, Amdt No. 3671, to Part 97 of the Federal Aviation Regulations, under section 97.20. The following entry for Port Angeles, WA, effective February 4, 2016, is hereby rescinded in its entirety:

Port Angeles, WA, William R Fairchild Intl, WATTR SIX, Graphic DP

RESCINDED: On January 26, 2016 (81 FR 4174), the FAA published an Amendment in Docket No. 31051, Amdt No. 3673, to Part 97 of the Federal Aviation Regulations, under sections 97.29 and 97.33. The following entries for Port Angeles, WA, effective February 4, 2016, are hereby rescinded in their entirety:

Port Angeles, WA, William R Fairchild Intl, ILS OR LOC RWY 8, Amdt 3

Port Angeles, WA, William R Fairchild Intl, RNAV (GPS) RWY 8, Amdt 1

Port Angeles, WA, William R Fairchild Intl, RNAV (GPS) RWY 26, Amdt 1

[FR Doc. 2016-03368 Filed 2-18-16; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9751]

RIN 1545-BN22

#### PATH Act Changes to Section 1445

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations relating to the taxation of, and withholding on, foreign persons upon certain dispositions of, and distributions with respect to, United States real property interests (USRPIs). The regulations reflect changes made by the Protecting Americans from Tax Hikes Act of 2015 (the PATH Act). In addition, the regulations update certain mailing addresses listed in regulations under sections 897 and 1445. These regulations affect certain holders of USRPIs and withholding agents that are required to withhold tax on certain dispositions of, and distributions with respect to, USRPIs. This document also requests comments on certain other aspects of the PATH Act that apply to dispositions of, and distributions with respect to, USRPIs.

**DATES:**

*Effective date:* These regulations are effective on February 19, 2016.

*Applicability date:* For dates of applicability, see §§ 1.1445-1(h), 1.1445-2(e), and 1.1445-5(h).

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-101329-16), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-101329-16), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-101329-16).

**FOR FURTHER INFORMATION CONTACT:** Milton M. Cahn or David A. Levine,

(202) 317-6937; concerning submissions of comments, Regina Johnson, (202) 317-6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

#### Paperwork Reduction Act

The collections of information contained in these final regulations were previously reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507) under control numbers 1545-0123, 1545-0902, and 1545-1797 in conjunction with Treasury decisions 7999 (49 FR 50689, Dec. 31, 1984), 8113 (51 FR 46620, Dec. 24, 1986), and 9082 (68 FR 46081, Aug. 5, 2003), respectively. There are no proposals for substantive changes to these collections of information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents might become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Background

Section 897(a)(1) provides, in general, that gain or loss of a nonresident alien individual or foreign corporation from the disposition of a United States real property interest (USRPI) shall be taken into account under section 871(b)(1) or 882(a)(1), as applicable, as if the nonresident alien individual or foreign corporation were engaged in a trade or business within the United States during the taxable year and such gain or loss were effectively connected with that trade or business.

Section 897(c)(1)(A) defines a USRPI to include any interest (other than solely as a creditor) in any domestic corporation unless the taxpayer establishes that such corporation was at no time a United States real property holding corporation (USRPHC) during the applicable testing period (generally, the five-year period ending on the date of the disposition of the USRPHC). Under section 897(c)(2), a USRPHC means any corporation if the fair market value of its USRPIs equals or exceeds 50 percent of the total fair market value of its USRPIs, its interests in real property located outside the United States, and any other assets that are used or held for use in a trade or business. However, section 897(c)(1)(B) generally provides