

The official docket may be examined in the Office of the Regional Counsel for the Northwest Mountain Region at the same address.

An informal docket may also be examined during normal business hours in the office of the Manager, Air Traffic Division, Airspace Branch at the address listed above.

**FOR FURTHER INFORMATION CONTACT:** Dennis Ripley, ANM-520.6, Federal Aviation Administration, Docket No. 97-ANM-16, 1601 Lind Avenue S.W., Renton, Washington 98055-4056; telephone number: (425) 227-2527.

**SUPPLEMENTARY INFORMATION:**

**Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify the airspace docket number and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Airspace Docket No. 97-ANM-16." The postcard will be date/time stamped and returned to the commenter. All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in the light of comments received. All comments submitted will be available for examination at the address listed above both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

**Availability of NPRM's**

Any person may obtain a copy of this Notice of Proposed Rulemaking (NPRM) by submitting a request to the Federal Aviation Administration, Airspace Branch, ANM-520, 1601 Lind Avenue S.W., Renton, Washington 98055-4056. Communications must identify the notice number of this NPRM. Persons

interested in being placed on a mailing list for future NPRM's should also request a copy of Advisory Circular No. 11-2A, which describes the application procedure.

**The Proposal**

The FAA is considering an amendment to Title 14, Code of Federal Regulations, part 71 (14 CFR part 71) to amend Class E airspace at McCall, ID. This amendment is necessary in order to fully contain a Global Positioning System (GPS) and a Non-directional Radio Beacon (NDB) SIAP within controlled airspace. The existing Class E airspace requires modification to fully incorporate the holding procedures for the new SIAP's. The modifications will add Class E airspace of approximately a 45 mile extension to the west, a 17 mile extension to the south, and smaller extensions to the north and east.

The area would be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. Class E airspace areas extending upward from 700 feet or more above the surface of the earth are published in Paragraph 6005 of FAA Order 7400.9E, dated September 10, 1997, and effective September 16, 1997, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed 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. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified small entities under the criteria of the Regulatory Flexibility Act, 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.

**List of Subjects in 14 CFR Part 71**

Airspace, Incorporation by reference, Navigation (air).

**The Proposed Amendment**

In consideration of the foregoing, the Federal Aviation Administration

proposes to amend 14 CFR part 71 as follows:

**PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS**

1. The authority citation for 14 CFR 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.

**§ 71.1 [Amended]**

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9E, Airspace Designations and Reporting Points, dated September 10, 1997, and effective September 16, 1997, is amended as follows:

*Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.*

\* \* \* \* \*

**ANM ID E5 McCall, ID [Revised]**

McCall Airport, ID  
(Lat. 44°53'20" N, long. 116°06'05" W)

McCall NDB  
(Lat. 44°48'20" N, long. 116°06'08" W)

That airspace extending upward from 700 feet above the surface within 4 miles west and 8 miles east of the 169° and 349° bearings from the McCall NDB extending from 16 miles south to 11 miles north of the NDB; that airspace extending upward from 1,200 feet above the surface within a line from lat. 44°12'00" N, long. 116°06'00" W; to lat. 45°05'00" N, long. 117°28'00" W; to lat. 45°15'00" N, long. 117°19'00" W; to lat. 45°05'30" N, long. 115°52'00" W; to lat. 44°16'00" N, long. 115°40'00" W; thence to the point of beginning, excluding Federal airways, La Grande and Baker City, OR, and Boise, ID, Class E airspace areas.

\* \* \* \* \*

Issued in Seattle, Washington, on December 17, 1997.

**Glenn A. Adams III,**

*Assistant Manager, Air Traffic Division,  
Northwest Mountain Region.*

[FR Doc. 98-1745 Filed 1-23-98; 8:45 am]

**BILLING CODE 4910-13-M**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 71**

[Airspace Docket No. 97-ANM-15]

**Proposed Revocation of Class E Airspace; Blue Mesa, CO; and Establishment of Class E Airspace; Gunnison, CO**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This action proposes to revoke the Class E airspace area at Blue Mesa, CO, and to establish a larger Class E airspace area in its place which would be designated the Gunnison, CO, Class E airspace area. A recent airspace review disclosed that the Blue Mesa Class E airspace area is incorrectly named for a navigational aid rather than for the airport served by the airspace. This is contrary to FAA policy. This proposal would, in effect, rename the Class E airspace area. This proposal, if adopted, would also increase the size of the Class E airspace area. The additional controlled airspace is necessary to accommodate a new Global Positioning System (GPS) standard instrument approach procedure (SIAP) serving the Gunnison County Airport, Gunnison, CO.

**DATES:** Comments must be received on or before March 12, 1998.

**ADDRESSES:** Send comments on the proposal to: Manager, Airspace Branch, ANM-520, Federal Aviation Administration, Docket No. 97-ANM-15, 1601 Lind Avenue SW., Renton, Washington 98055-4056.

The official docket may be examined in the office of the Assistant Chief Counsel for the Northwest Mountain Region at the same address.

An informal docket may also be examined during normal business hours in the office of the Manager, Air Traffic Division, Airspace Branch, at the address listed above.

**FOR FURTHER INFORMATION CONTACT:** Dennis Ripley, ANM-520.6, Federal Aviation Administration, Docket No. 97-ANM-15, 1601 Lind Avenue SW., Renton, Washington 98055-4056; telephone number: (425) 227-2527.

**SUPPLEMENTARY INFORMATION:****Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify the airspace docket number and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit

with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to Airspace Docket No. 97-ANM-15." The postcard will be date/time stamped and returned to the commenter. All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available for examination at the address listed above both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

**Availability of NPRM's**

Any person may obtain a copy of this NPRM by submitting a request to the Federal Aviation Administration, Airspace Branch, ANM-520, 1601 Lind Avenue SW, Renton, Washington 98055-4056. Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should also request a copy of Advisory Circular No. 11-2A, which describes the application procedure.

**The Proposal**

The FAA is considering an amendment to Title 14, Code of Federal Regulations, part 71 (14 CFR part 71) to establish Class E airspace at Gunnison, CO. This amendment proposes to remove the existing Blue Mesa, CO, Class E airspace while establishing a larger and correctly named Gunnison, CO, Class E airspace. The establishment of the Gunnison, CO, airspace would add a 2 nautical mile 700-foot Class E area extension to the northeast, and modify 1200-foot Class E airspace to the south and the east of the existing Blue Mesa, CO, airspace. The extensions are necessary to meet the airspace criteria for aircraft transitioning between the terminal and en route environments, and to fully encompass a new GPS-B SIAP to the Gunnison County Airport. The FAA establishes Class E airspace extending upward from 700 feet above ground level (AGL) where necessary to contain aircraft transitioning between the terminal and en route environments. The intended effect of this proposal is to provide safe and efficient use of the navigable airspace and to promote safe flight operations under IFR at the Gunnison County Airport, and between the terminal and en route transition stages.

The area would be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. Class E airspace areas extending upward from 700 feet or more above the surface of the earth are published in Paragraph 6005 of FAA Order 7400.9E, dated September 10, 1997, and effective September 16, 1997, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed 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. 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.

**List of Subjects in 14 CFR Part 71**

Airspace, Incorporation by reference, Navigation (air).

**The Proposed Amendment**

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

**PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS, AIRWAYS, ROUTES, AND REPORTING POINTS**

1. The authority citation for 14 CFR 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.

**§ 71.1 [Amended]**

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9E, Airspace Designations and Reporting Points, dated September 10, 1997, and effective September 16, 1997, is amended as follows:

*Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth.*

\* \* \* \* \*

**ANM CO E5 Blue Mesa, CO [Removed]**

\* \* \* \* \*

**ANM CO E5 Gunnison, CO [New]**

Gunnison County Airport, CO  
(Lat. 38°32'02" N, long. 106°55'59" W)

That airspace extending upward from 700 feet above the surface within an area bounded by a line beginning at lat. 38°11'25" N, long. 107°12'30" W; to lat. 38°21'25" N, long. 107°25'00" W; to lat. 38°24'30" N, long. 107°21'00" W; to lat. 38°33'30" N, long. 107°20'00" W; to lat. 38°31'25" N, long. 107°12'30" W; to lat. 38°42'00" N, long. 106°59'00" W; to lat. 38°32'10" N, long. 106°46'00" W; thence to point of beginning; that airspace extending upward from 1,200 feet above the surface within an area bounded by a line beginning at lat. 37°59'30" N, long. 107°16'00" W; to lat. 38°17'45" N, long. 107°39'00" W; to lat. 38°45'40" N, long. 106°54'00" W; to lat. 38°16'40" N, long. 106°08'00" W; to lat. 38°09'00" N, long. 106°16'00" W; to lat. 38°18'30" N, long. 106°47'00" W; thence to point of beginning.

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Issued in Seattle, Washington, on  
November 24, 1997.

**Glenn A. Adams III,**

*Assistant Manager, Air Traffic Division,  
Northwest Mountain Region.*

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BILLING CODE 4910-13-M

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-209322-82]

RIN 1545-AU99

#### Return of Partnership Income

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

**ACTION:** Withdrawal of notice of proposed rulemaking; notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document withdraws the notice of proposed rulemaking relating to partnership returns. The proposed regulations were published in the **Federal Register** on January 23, 1986. These regulations revise the partnership filing requirement to reflect changes to the law made by the Taxpayer Relief Act of 1997 (TRA). All partnerships required to file partnership returns, including certain foreign partnerships, are affected by these regulations. This document also contains a notice of a public hearing on the proposed regulations.

**DATES:** Written comments must be received by April 27, 1998. Requests to speak and outlines of oral comments to be discussed at the public hearing scheduled for May 19, 1998, at 10 a.m. must be received by April 28, 1998.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (REG-209322-82), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-209322-82), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option of the IRS Home Page, or by submitting comments directly to the IRS Internet site at: [http://www.irs.ustreas.gov/prod/tax\\_regs/comments.html](http://www.irs.ustreas.gov/prod/tax_regs/comments.html). The public hearing will be held in the IRS Auditorium, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Martin Schaffer or Christopher Kelley, 202-622-3080; concerning foreign partnerships, Ronald Gootzeit, 202-622-3860; concerning submissions and the hearing, Michael Slaughter, 202-622-7190 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC, 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, T:FP, Washington, DC 20224. Comments on the collection of information must be received by March 27, 1998. Comments are specifically requested on:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of the capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

The collection of information in this proposed regulation is in § 1.6031(a)-1. This information is required to enable the IRS to verify that a taxpayer is reporting the correct amount of income or gain or claiming the correct amount of losses, deductions, or credits from that taxpayer's interest in the partnership. The collection of information is mandatory. The likely respondents are businesses and other for-profit institutions.

The burden is reflected in the burden of Form 1065.

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 may 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

This document contains proposed amendments to the Income Tax Regulations (26 CFR Part 1) under sections 6031 and 6063 of the Internal Revenue Code of 1986 (Code). These amendments are designed, in part, to reflect changes made to section 6031 by section 1141 of TRA, Public Law 105-34, 111 Stat. 788 (1997). Section 6031 contains rules regarding the filing of returns of partnership income (partnership returns).

On January 23, 1986, the IRS published in the **Federal Register** (51 FR 3075) proposed regulations under section 6031 of the Internal Revenue Code (existing proposed regulations). Section 1.6031-1 of the existing proposed regulations provides rules that, if finalized, would implement the partnership filing requirements of section 404 of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), Public Law 97-248, 96 Stat. 669 (1982). Because section 1141 of TRA supersedes the partnership filing requirements of