

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 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 establishes additional Class E airspace at Mooresville, NC.

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

Airspace, Incorporation by reference, Navigation (Air).

**Adoption of the Amendment**

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR Part 71 as follows:

**PART 71—[AMENDED]**

■ 1. The authority citation for 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 Federal Aviation Administration Order 7400.9R, Airspace Designations and Reporting Points, dated August 15, 2007, and effective September 15, 2007, is amended as follows:

*Paragraph 6005 Class E Airspace Areas Extending Upward from 700 feet or More Above the Surface of the Earth.*

\* \* \* \* \*

**ASO NC E5 Mooresville, NC [REVISED]**

Lake Norman Airpark, NC  
(Lat.35°36'50" N., long. 80°53'58" W.)  
Lowe's Mooresville Heliport Point In Space Coordinates  
(Lat.35°32'32" N., long. 80°50'29" W.)  
(Lat.35°32'51" N., long. 80°52'02" W.)

That airspace extending upward from 700 feet above the surface within a 6.3-radius of Lake Norman Airpark and that airspace within a 6-mile radius of the points in space (Lat.35°32'32" N., long. 80°50'29" W) and (Lat.35°32'51" N., long. 80°52'02" W) serving Lowe's Mooresville Heliport, excluding that airspace within the Statesville, NC, Class E

airspace area and the Concord, NC, Class E airspace area.

\* \* \* \* \*

Issued in College Park, Georgia, on October 5, 2007.

**Mark D. Ward,**

*Manager, System Support Group, Eastern Service Center.*

[FR Doc. 07–5646 Filed 11–14–07; 8:45 am]

**BILLING CODE 4910–13–M**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 71**

[Docket No. FAA–2007–28400; Airspace Docket No. 07–ANM–11]

**Amendment to Class E Airspace; Helena, MT**

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

**ACTION:** Final rule.

**SUMMARY:** This action will modify Class E airspace at Helena, MT. Additional controlled airspace is necessary to accommodate aircraft using a new Localizer (LOC) Back Course (BC)–C Standard Instrument Approach Procedures (SIAP) at Helena Regional Airport. The FAA is taking this action to enhance the safety and management of aircraft operations at Helena Regional Airport, Helena, MT. Also, this action makes a minor correction to the airspace description.

**DATES:** *Effective Date:* 0901 UTC, February 14, 2008. The Director of the **Federal Register** approves this incorporation by reference action under 1 CFR part 51, subject to the annual revision of FAA Order 7400.9 and publication of conforming amendments.

**FOR FURTHER INFORMATION CONTACT:** Eldon Taylor, Federal Aviation Administration, Western Service Area Office, System Support Group, 1601 Lind Avenue, SW., Renton, WA 98057; telephone (425) 917–6726.

**SUPPLEMENTARY INFORMATION:**

**History**

On August 21, 2007, the FAA published in the **Federal Register** a notice of proposed rulemaking to amend Class E airspace at Helena, MT (72 FR 46584). This action would improve the safety of IFR aircraft executing this new LOC/BC–C SIAP approach procedure at Helena Regional Airport, Helena, MT. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 6005 of FAA Order 7400.9R signed August 15, 2007, and effective September 15, 2007, which is incorporated by reference in 14 CFR part 71.1. The Class E airspace designations listed in this document will be published subsequently in that Order.

**The Rule**

This action amends Title 14 Code of Federal Regulations (14 CFR) part 71 by establishing Class E airspace at Helena, MT. Additional controlled airspace is necessary to accommodate IFR aircraft executing a new LOC/BC–C SIAP approach procedure at Helena Regional Airport, Helena, MT

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 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. 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 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 establishes additional controlled airspace at Helena Regional Airport, Helena, MT.

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

Airspace, Incorporation by reference, Navigation (air).

**Adoption of the Amendment**

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

**PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE 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 part 71.1 of the Federal Aviation Administration Order 7400.9R, Airspace Designations and Reporting Points, signed August 15, 2007, and effective September 15, 2007, is amended as follows:

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

\* \* \* \* \*

**ANM MT E5 Helena, MT [Modified]**

Helena Regional Airport, MT

(Lat. 46°36'25" N., long. 111°58'58" W.)

Helena VORTAC

(Lat. 46°36'25" N., long. 111°57'13" W.)

That airspace extending upward from 700 feet above the surface within a 10.5-mile radius of the Helena VORTAC, and within 5.3 miles northwest and 3.5 miles southeast of the Helena VORTAC 104° radial extending from the 10.5-mile radius to 18.3 miles southeast of the Helena VORTAC, and within 4.0 miles either side of Helena VORTAC 282° radial extending from the 10.5-mile radius to 25 miles west of the Helena VORTAC; that airspace extending upward from 1,200 feet above the surface within a 20.9-mile radius of the Helena VORTAC, and within 5.3 miles south and 10 miles north of the Helena VORTAC 272° radial extending from the 20.9-mile radius to 39.2 miles west of the VORTAC, and within 13.5 miles west and parallel to the Helena VORTAC 352° radial extending from the 20.9-mile radius to 27 miles north of the VORTAC, and within 4.3 miles east and 7.9 miles west of the Helena VORTAC 023° radial extending from the 20.9-mile radius to 31.4 miles northeast of the VORTAC, and within 5.3 miles south and 8.3 miles north of the Helena VORTAC 102° radial extending from the 20.9-mile radius to 24.8 miles east of the VORTAC.

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Issued in Seattle, Washington, on October 18, 2007.

**Clark Desing,**

Manager, System Support Group, Western Service Center.

[FR Doc. E7–22205 Filed 11–14–07; 8:45 am]

**BILLING CODE 4910–13–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9366]

RIN 1545–BG38

**Notification Requirement for Tax-Exempt Entities Not Currently Required to File**

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

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary regulations describing the time and manner in which certain tax-exempt organizations not currently required to file an annual information return under section 6033(a)(1) are required to submit an annual electronic notice including certain information required by section 6033(i)(1)(A) through (F). 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 in this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on November 15, 2007.

*Applicability Date:* These regulations are applicable to taxable years beginning after December 31, 2006.

**FOR FURTHER INFORMATION CONTACT:** Monice Rosenbaum at (202) 622–6070 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 6033(i)(1) relating to the notification requirement for entities not currently required to file an annual information return under section 6033(a)(1). Section 6033(i)(1) was added by section 1223(a) of the Pension Protection Act of 2006, Public Law 109–208 (120 Stat. 1090 (2006)) (PPA 2006), effective for annual periods beginning after 2006. Section 6033(i)(1) requires the Treasury Secretary to promulgate regulations that describe the time and manner in which certain tax-exempt organizations not currently required to file an annual information return are to submit an annual electronic notice including information set forth in section 6033(i)(1)(A) through (F). Section 1223 of the PPA 2006 also contains new rules for termination, loss of exempt status, and reinstatement. These new rules do not require regulations for implementation and are therefore not addressed in this

temporary regulation but are discussed in this preamble. Substantive and administrative rules related to termination, loss of exempt status, and reinstatement will be considered in separate guidance and other publications.

Prior to the PPA 2006, either by operation of law or through discretionary exceptions, certain organizations were not required to file an information return (for example, Form 990, “Return of Organization Exempt From Income Tax”). Section 6033(a)(3)(A)(ii) provided a mandatory exception from filing by certain organizations (other than private foundations) described in section 6033(a)(3)(C), whose annual gross receipts were normally not more than \$5,000. Section 6033(a)(3)(B) provided a discretionary exception under which the Secretary relieved certain other organizations from filing. Exercising this discretionary authority, the IRS published Announcement 82–88 (1982–25 IRB 23 (June 21, 1982)), which provided an exception for organizations whose annual gross receipts were not normally in excess of \$25,000 from filing Form 990 for tax years ending on or after December 31, 1982. The new electronic notice provision of section 6033(i)(1) applies to organizations whose gross receipts are low enough that they are not required to file information returns under sections (a)(3)(A)(ii) or (a)(3)(B). The substance of this electronic notice is discussed below in this preamble. See § 601.601(d)(2)(ii)(b).

Section 6033(i)(2) provides that organizations required to submit annual electronic notification are also required to provide notice of termination upon the termination of the existence of the organization. The time and manner of the notice of termination is not specified in the statute.

Section 6033(j), added by section 1223(b) of the PPA 2006, provides that if an organization required to file an annual information return under section 6033(a)(1) or submit an electronic notice under section 6033(i) fails to provide the required return or notice for three consecutive years, the organization’s tax-exempt status is revoked. The revocation is effective from the date the Secretary determines was the last day the organization could have timely filed the third required information return or submitted the notice. Any organization whose tax-exempt status is revoked under section 6033(j)(1) must apply in order to obtain reinstatement of that status regardless of whether such organization was originally required to make an application for tax-exempt