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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 97

[Docket No. 30683 Amdt. No. 3336]

Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This 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 14, 2009. 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 14, 2009.

ADDRESSES: Availability of matters 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 and Takeoff Minimums and ODPs are available online free of charge. Visit <http://www.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 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 revoking SIAPs, Takeoff Minimums and/or ODPs. The complete regulators 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, in addition to their complex nature and the need for a special format make publication in the **Federal Register** expensive and impractical. Furthermore, airmen do not use the regulatory text of the SIAPs, Takeoff Minimums or ODPs, but instead refer to their depiction on charts printed by publishers of aeronautical materials. The advantages of incorporation by reference are realized and publication of the complete description of each SIAP, Takeoff Minimums and ODP listed on FAA forms is unnecessary. This amendment provides the affected CFR sections and specifies the types of SIAPs and the effective dates of the associated Takeoff Minimums and ODPs. 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, Takeoff Minimums and ODP as contained 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 which 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 procedures before adopting these SIAPs, Takeoff Minimums and ODPs are impracticable and contrary to the public interest and, where applicable, that good cause exists for making some 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 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, and Navigation (air).

Issued in Washington, DC on August 21, 2009.

John M. Allen,

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 revoking Standard Instrument Approach Procedures and/or Takeoff Minimums and/or Obstacle Departure Procedures effective at 0902 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.

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

Effective 24 SEP 2009

Cullman, AL, Folsom Field, GPS RWY 20, Orig, CANCELLED
 Cullman, AL, Folsom Field, RNAV (GPS) RWY 2, Orig
 Cullman, AL, Folsom Field, RNAV (GPS) RWY 20, Orig
 Mobile, AL, Mobile Rgnl, RNAV (GPS) RWY 36, Orig
 Daggett, CA, Barstow-Daggett, RNAV (GPS) RWY 22, Amdt 1
 Daggett, CA, Barstow-Daggett, RNAV (GPS) RWY 26, Amdt 1
 Daggett, CA, Barstow-Daggett, Takeoff Minimums and Obstacle DP, Amdt 2
 Daggett, CA, Barstow-Daggett, VOR OR TACAN RWY 22, Amdt 9
 Eureka, CA, Murray Field, VOR–A, Amdt 7A
 San Jose, CA, Norman Y. Mineta San Jose Intl, RNAV (GPS) Y RWY 12R, Amdt 2A
 Fort Lauderdale, FL, Fort Lauderdale/Hollywood Intl, RNAV (RNP) Y RWY 9L, Orig-C
 Fort Lauderdale, FL, Fort Lauderdale/Hollywood Intl, RNAV (RNP) Z RWY 9R, Orig-C
 Fort Lauderdale, FL, Fort Lauderdale/Hollywood Intl, RNAV (RNP) Z RWY 27R, Orig-C
 Miami, FL, Dade-Collier Training and Transition, Takeoff Minimums and Obstacle DP, Orig
 Orlando, FL, Orlando Intl, ILS OR LOC RWY 35R, ILS RWY 35R (CAT II), Amdt 1A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 8L, Orig-A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 8R, Orig-A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 9L, Orig-A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 9R, Orig-A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 10, Orig-A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 26L, Orig-A

Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 26R, Orig-A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 27R, Orig-A
 Atlanta, GA, Hartsfield-Jackson Atlanta Intl, RNAV (RNP) Z RWY 28, Orig-A
 Bogalusa, LA, George R Carr Memorial Airfield, GPS RWY 36, Orig-B, CANCELLED
 Bogalusa, LA, George R Carr Memorial Airfield, RNAV (GPS) RWY 36, Orig
 Many, LA, Hart, NDB OR GPS RWY 12, Amdt 4A, CANCELLED
 Many, LA, Hart, RNAV (GPS) RWY 12, Orig
 Many, LA, Hart, RNAV (GPS) RWY 30, Orig
 Baltimore, MD, Baltimore/Washington Intl Thurgood Marshall, RNAV (RNP) Z RWY 10, Orig-A
 Baltimore, MD, Baltimore/Washington Intl Thurgood Marshall, RNAV (RNP) Z RWY 15R, Orig-A
 Baltimore, MD, Baltimore/Washington Intl Thurgood Marshall, RNAV (RNP) Z RWY 28, Orig-A
 Baltimore, MD, Baltimore/Washington Intl Thurgood Marshall, RNAV (RNP) Z RWY 33L, Orig-A
 Mankato, MN, Mankato Rgnl, RNAV (GPS) RWY 15, Orig
 Mankato, MN, Mankato Rgnl, RNAV (GPS) RWY 33, Orig
 Mankato, MN, Mankato Rgnl, Takeoff Minimums and Obstacle DP, Orig
 Mankato, MN, Mankato Rgnl, VOR RWY 15, Amdt 7
 Mankato, MN, Mankato Rgnl, VOR RWY 33, Amdt 8
 Gulfport, MS, Gulfport-Biloxi Intl, RNAV (GPS) RWY 18, Amdt 1A
 Starkville, MS, Oktibbeha, Takeoff Minimums and Obstacle DP, Orig
 Tunica, MS, Tunica Muni, RNAV (GPS) RWY 17, Amdt 2
 Tunica, MS, Tunica Muni, Takeoff Minimums and Obstacle DP, Amdt 1
 Raleigh/Durham, NC, Raleigh-Durham Intl, RNAV (RNP) Z RWY 5L, Orig-A
 Raleigh/Durham, NC, Raleigh-Durham Intl, RNAV (RNP) Z RWY 5R, Orig-A
 Raleigh/Durham, NC, Raleigh-Durham Intl, RNAV (RNP) Z RWY 23L, Orig-A
 Raleigh/Durham, NC, Raleigh-Durham Intl, RNAV (RNP) Z RWY 23R, Orig-A
 Newark, NJ, Newark Liberty Intl, RNAV (RNP) Y RWY 22L, Orig-D
 Newark, NJ, Newark Liberty Intl, RNAV (RNP) Y RWY 29, Orig-A
 Newark, NJ, Newark Liberty Intl, RNAV (RNP) Z RWY 4R, Orig-A
 Newark, NJ, Newark Liberty Intl, RNAV (RNP) Z RWY 29, Orig-A
 Sussex, NJ, Sussex, GPS RWY 3, Orig, CANCELLED
 Sussex, NJ, Sussex, RNAV (GPS) RWY 3, Orig
 Altus, OK, Altus/Quartz Mountain Rgnl, GPS RWY 17, Amdt 1B, CANCELLED
 Altus, OK, Altus/Quartz Mountain Rgnl, RNAV (GPS) RWY 17, Orig
 Altus, OK, Altus/Quartz Mountain Rgnl, RNAV (GPS) RWY 35, Orig
 Altus, OK, Altus/Quartz Mountain Rgnl, Takeoff Minimums and Obstacle DP, Orig
 Altus, OK, Altus/Quartz Mountain Rgnl, VOR–B, Amdt 1
 McAlester, OK, McAlester Regional, RNAV (GPS) RWY 2, Orig-A

McAlester, OK, McAlester Regional, RNAV (GPS) RWY 20, Orig-A
 Pittsburgh, PA, Pittsburgh Intl, RNAV (RNP) Z RWY 10C, Orig-A
 Pittsburgh, PA, Pittsburgh Intl, RNAV (RNP) Z RWY 10R, Orig-A
 Pittsburgh, PA, Pittsburgh Intl, RNAV (RNP) Z RWY 28C, Orig-A
 Pittsburgh, PA, Pittsburgh Intl, RNAV (RNP) Z RWY 28L, Orig-A
 Pittsburgh, PA, Pittsburgh Intl, RNAV (RNP) Z RWY 28R, Orig-A
 Pittsburgh, PA, Pittsburgh Intl, RNAV (RNP) Z RWY 32, Orig-B
 Columbia, SC, Columbia Metropolitan, RADAR 1, Amdt 12
 Green Bay, WI, Austin Straubel Intl, ILS OR LOC RWY 36, Amdt 9
 Green Bay, WI, Austin Straubel Intl, RNAV (GPS) RWY 6, Amdt 2
 Green Bay, WI, Austin Straubel Intl, RNAV (GPS) RWY 24, Amdt 1
 Green Bay, WI, Austin Straubel Intl, RNAV (GPS) RWY 36, Amdt 3

Effective 22 OCT 2009

Chuathbaluk, AK, Chuathbaluk, EBSIH ONE Graphic Obstacle DP
 Chuathbaluk, AK, Chuathbaluk, RNAV (GPS) RWY 9, Orig
 Chuathbaluk, AK, Chuathbaluk, RNAV (GPS) RWY 27, Orig
 Chuathbaluk, AK, Chuathbaluk, Takeoff Minimums and Obstacle DP, Orig
 Fairbanks, AK Fairbanks Intl, ILS OR LOC RWY 2L, ILS RWY 2L (CAT II), ILS RWY 2L (CAT III), Amdt 8
 Fairbanks, AK Fairbanks Intl, ILS OR LOC RWY 20R, Amdt 22
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) RWY 2L, Orig
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) RWY 2R, Orig-A
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) RWY 20L, Orig-A
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) RWY 20R, Orig
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) Y RWY 1L, Orig-C, CANCELLED
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) Y RWY 19R, Orig-D, CANCELLED
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) Z RWY 1L, Orig, CANCELLED
 Fairbanks, AK Fairbanks Intl, RNAV (GPS) Z RWY 19R, Orig, CANCELLED
 Fairbanks, AK Fairbanks Intl, Takeoff Minimums and Obstacle DP, Amdt 5
 Fairbanks, AK Fairbanks Intl, VOR OR TACAN RWY 20R, Amdt 2
 Koyukuk, AK, Koyukuk, DIBVY ONE Graphic Obstacle DP
 Koyukuk, AK, Koyukuk, RNAV (GPS) RWY 6, Orig
 Koyukuk, AK, Koyukuk, RNAV (GPS) RWY 24, Orig
 Koyukuk, AK, Koyukuk, Takeoff Minimums and Obstacle DP, Orig
 Nenana, AK, Nenana Muni, NDB RWY 4L, Amdt 3
 Nenana, AK, Nenana Muni, RNAV (GPS) RWY 4L, Amdt 1
 Nenana, AK, Nenana Muni, Takeoff Minimums and Obstacle DP, Amdt 4
 Chino, CA, Chino, VOR RWY 26R, Orig
 Chino, CA, Chino, VOR OR GPS–B, Amdt 3C, CANCELLED

Merced, CA, Castle, ILS OR LOC/DME RWY 31, Amdt 2B
 Merced, CA, Castle, RNAV (GPS) RWY 13, Orig-B
 Merced, CA, Castle, RNAV (GPS) RWY 31, Orig-B
 Merced, CA, Castle, VOR/DME RWY 31, Amdt 1A
 Monterey, CA, Monterey Peninsula, Takeoff Minimums and Obstacle DP, Amdt 6
 San Carlos, CA, San Carlos, Takeoff Minimums and Obstacle DP, Amdt 1
 Annapolis, MD, Lee, RNAV (GPS) RWY 30, Orig-D, CANCELLED
 Annapolis, MD, Lee, RNAV (GPS)-A, Orig
 Jackson, MI, Jackson County-Reynolds Field, RNAV (GPS) RWY 6, Orig
 Jackson, MI, Jackson County-Reynolds Field, RNAV (GPS) RWY 14, Orig
 Jackson, MI, Jackson County-Reynolds Field, RNAV (GPS) RWY 24, Orig
 Jackson, MI, Jackson County-Reynolds Field, RNAV (GPS) RWY 32, Orig
 Jackson, MI, Jackson County-Reynolds Field, Takeoff Minimums and Obstacle DP, Amdt 5
 Jackson, MI, Jackson County-Reynolds Field, VOR RWY 6, Amdt 20
 Jackson, MI, Jackson County-Reynolds Field, VOR RWY 14, Amdt 20
 Jackson, MI, Jackson County-Reynolds Field, VOR RWY 32, Amdt 18
 Jackson, MI, Jackson County-Reynolds Field, VOR/DME RWY 24, Orig
 Jackson, MI, Jackson County-Reynolds Field, VOR OR GPS RWY 24, Amdt 21, CANCELLED
 West Branch, MI, West Branch Community, NDB OR GPS RWY 27, Amdt 6C, CANCELLED
 West Branch, MI, West Branch Community, RNAV (GPS) RWY 9, Orig
 West Branch, MI, West Branch Community, RNAV (GPS) RWY 27, Orig
 Zanesville, OH, Zanesville Muni, ILS OR LOC/DME RWY 22, Amdt 1
 Pottstown, PA, Pottstown, Takeoff Minimums and Obstacle DP, Amdt 2A
 Covington, TN, Covington Muni, NDB OR GPS RWY 1, Amdt 3, CANCELLED
 Covington, TN, Covington Muni, RNAV (GPS) RWY 1, Orig
 Charlottesville, VA, Charlottesville-Albemarle, Takeoff Minimums and Obstacle DP, Amdt 9
 Clarksburg, WV, North Central West Virginia, Takeoff Minimums and Obstacle DP, Amdt 5

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9462]

RIN 1545-BH91

Disregarded Entities and Excise Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations clarifying that a single-owner eligible entity that is disregarded as an entity separate from its owner for any purpose, but regarded as a separate entity for certain excise tax purposes, is treated as a corporation for tax administration purposes related to those excise taxes. These regulations also make conforming changes to the tax liability rule for disregarded entities and the treatment of entity rule for disregarded entities with respect to employment taxes. These regulations affect disregarded entities in general and, in particular, disregarded entities that pay or pay over certain federal excise taxes or that are required to be registered by the IRS. The text of these temporary regulations serves as the text of proposed regulations (REG-116614-08) published in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective on September 14, 2009.

Applicability Date: For dates of applicability, see § 301.7701-2T(e)(2), (e)(5), and (e)(6).

FOR FURTHER INFORMATION CONTACT: Michael H. Beker, (202) 622-3070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

This document contains amendments to the Procedure and Administration Regulations (26 CFR part 301) under section 7701 of the Internal Revenue Code (Code).

Under existing § 301.7701-2(c)(2)(iv), a single-owner eligible entity that is disregarded as an entity separate from its owner for Federal tax purposes is treated as a separate entity for purposes of employment taxes imposed under Subtitle C of the Code and related reporting requirements. The regulations treat these disregarded eligible entities as corporations for purposes of employment taxes imposed under Subtitle C of the Code and related reporting requirements.

Under existing § 301.7701-2(c)(2)(v), a single-owner eligible entity that is disregarded as an entity separate from its owner for Federal tax purposes is treated as a separate entity for purposes of certain excise taxes reported on Form 720, "Quarterly Federal Excise Tax Return;" Form 730, "Monthly Tax Return for Wagers;" Form 2290, "Heavy Highway Vehicle Use Tax Return;" and Form 11-C, "Occupation Tax and

Registration Return for Wagering;" excise tax refunds or payments claimed on Form 8849, "Claim for Refund of Excise Taxes;" and excise tax registrations on Form 637, "Application for Registration (For Certain Excise Tax Activities)." Although liability for excise taxes is not dependent upon an entity's classification, an entity's classification is relevant for certain tax administration purposes, such as determining the proper location for filing a notice of federal tax lien and the place for hand-carrying a return under section 6091. Therefore, these temporary regulations clarify that these disregarded eligible entities are treated as corporations for tax administration purposes.

These temporary regulations also make conforming changes to the tax liability rule for disregarded entities in § 301.7701-2(c)(2)(iii) and the treatment of entity rule for disregarded entities with respect to employment taxes in § 301.7701-2(c)(2)(iv)(B).

Effective/Applicability Date

These regulations apply on and after September 14, 2009.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. For applicability of the Regulatory Flexibility Act (5 U.S.C. chapter 6), please refer to the Special Analyses section of the preamble to the cross-reference notice of proposed rulemaking published elsewhere in this issue of the **Federal Register**. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is Michael H. Beker, Office of the Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.