

The FAA has determined through testing that current non-localizer type, non-precision instrument approaches developed using the TERPS criteria can be flown by aircraft equipped with Global Positioning System (GPS) equipment. In consideration of the above, the applicable SIAP's will be altered to include "or GPS" in the title without otherwise reviewing or modifying the procedure. (Once a stand alone GPS procedure is developed, the procedure title will be altered to remove "or GPS" from these non-localizer, non-precision instrument approach procedure titles.)

The FAA has determined through extensive analysis that current SIAP's intended for use by Area Navigation (RNAV) equipped aircraft can be flown by aircraft utilizing various other types of navigational equipment. In consideration of the above, those SIAP's currently designated as "RNAV" will be redesignated as "VOR/DME RNAV" without otherwise reviewing or modifying the SIAP's.

Because of the close and immediate relationship between these SIAP's and safety in air commerce, I find that notice and public procedure before adopting these SIAPs 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.

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, Navigation (air).

Issued in Washington, DC on August 8, 1997.

**Thomas E. Stuckey,**  
Acting Director, Flight Standards Service.

#### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me, part 97 of the Federal Aviation Regulations (14 CFR part 97) is amended as follows:

#### PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES

1. The authority citation for part 97 continues to read:

**Authority:** 49 U.S.C. 106(g), 40103, 40106, 40113–40114, 40120, 44502, 44514, 44701, 44719, 44721–44722.

2. Amend 97.23, 97.27, 97.33 and 97.35, as appropriate, by adding, revising, or removing the following SIAP's, effective at 0901 UTC on the dates specified:

#### §§ 97.23, 97.27, 97.33 and 97.35 [Amended]

\* \* \* Effective Sept. 11, 1997

Upland, CA, Cable, VOR or GPS RWY 6, Amdt 7 Cancelled  
Upland, CA, Cable, VOR RWY 6, Amdt 7  
Lamar, CO, Lamar Muni, VOR or GPS RWY 18, Amdt 9 Cancelled  
Lamar, CO, Lamar Muni, VOR RWY 18, Amdt 9  
Monte Vista, CO, Monte Vista Muni, NDB or GPS RWY 20, Orig. Cancelled  
Monte Vista, CO, Monte Vista Muni, NDB GPS RWY 20, Orig  
Montrose, CO, Montrose Regional VOR/DME or GPS RWY 13, Amdt 8A Cancelled  
Montrose, CO, Montrose Regional VOR/DME RWY 13, Amdt 8A  
Plant City, FL, Plant City Muni, NDB or GPS RWY 9, Orig Cancelled  
Plant City, FL, Plant City Muni, NDB RWY 9, Orig  
Weno Island, FM, Chuck Intl, NDB/DME or GPS RWY 4, Orig–A Cancelled  
Weno Island, FM, Chuck Intl, NDB/DME RWY 4, Orig–A  
Caldwell, ID, Caldwell Industrial, NDB or GPS RWY 30, Amdt 3A Cancelled  
Caldwell, ID, Caldwell Industrial, NDB RWY 30, Amdt 3A  
Carmi, IL, Carni Muni, NDB or GPS RWY 36, Amdt 5 Cancelled  
Carmi, IL, Carni Muni, NDB RWY 36, Amdt 5  
Beverly, MA, Beverly Muni, VOR or GPS RWY 16, Amdt 4 Cancelled  
Beverly, MA, Beverly Muni, VOR RWY 16, Amdt 4  
Marshall, MN, Marshall Muni-Ryan Field, VOR/DME or GPS RWY 30, Amdt 2 Cancelled  
Marshall, MN, Marshall Muni-Ryan Field, VOR/DME RWY 30, Amdt 2  
Keene, NH, Dillant-Hopkins, VOR or GPS RWY 2, Amdt 11 Cancelled  
Keene, NH, Dillant-Hopkins, VOR RWY 2, Amdt 12  
Montgomery, NY, Orange County, NDB or GPS RWY 3, Amdt 2 Cancelled  
Montgomery, NY, Orange County, NDB RWY 3, Amdt 2  
Ogden, UT, Ogden-Hinskey, VOR or GPS RWY 7, Amdt 5 Cancelled  
Ogden, UT, Ogden-Hinskey, VOR RWY 7, Amdt 5  
Canadian, TX, Hemphill County NDB or GPS RWY 4, Amdt 3 Cancelled  
Canadian, TX, Hemphill County NDB RWY 4, Amdt 3  
Canadian, TX, Hemphill County NDB or GPS RWY 22, Amdt 3 Cancelled

Canadian, TX, Hemphill County NDB RWY 22, Amdt 3  
Eagle River, WI, Eagle River Union, VOR/DME or GPS RWY 4, Amdt 1 Cancelled  
Eagle River, WI, Eagle River Union, VOR/DME RWY 4, Amdt 1  
Lewisburg, WV, Greenbrier Valley, NDB or GPS RWY 4, Amdt 4A Cancelled  
Lewisburg, WV, Greenbrier Valley, NDB RWY 4, Amdt 4A  
Big Piney, WY, Big Piney-Marbleton, VOR or GPS RWY 31, Amdt 3 Cancelled  
Big Piney, WY, Big Piney-Marbleton, VOR RWY 31, Amdt 3

[FR Doc. 97–22357 Filed 8–21–97; 8:45 am]

BILLING CODE 4910–13–M

#### DEPARTMENT OF TRANSPORTATION

#### Federal Aviation Administration

#### 14 CFR Part 97

[Docket No. 28992; Amdt. No. 1813]

RIN 2120–AA65

#### Standard Instrument Approach Procedures; Miscellaneous Amendments

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

**ACTION:** Final rule.

**SUMMARY:** This amendment establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs) 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, addition of new obstacles, or changes in 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:** An effective date for each SIAP is specified in the amendatory provisions.

Incorporation by referenced-approved by the Director of the Federal Register on December 31, 1980, and reapproved as of January 1, 1982.

**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; or

3. The Flight Inspection Area Office which originated the SIAP.

#### For Purchase

Individual SIAP 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.

#### By Subscription

Copies of all SIAPs, mailed once every 2 weeks, are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

#### FOR FURTHER INFORMATION CONTACT:

Paul J. Best, Flight Procedures Standards Branch (AFS-420), Technical Programs Division, Flight Standards Service, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone (202) 267-8277.

**SUPPLEMENTARY INFORMATION:** This amendment to part 97 of the Federal Aviation Regulations (14 CFR part 97) establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs). The complete regulatory description of each SIAP is contained in official FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR part 51, and § 97.20 of the Federal Aviation Regulations (FAR). The applicable FAA Forms are identified as FAA Forms 8260-3, 8260-4, and 8260-5. Materials incorporated by reference are available for examination or purchase as stated above.

The large number of SIAPs, their complex nature, and the need for a special format make their verbatim publication in the **Federal Register** expensive and impractical. Further, airmen do not use the regulatory text of the SIAPs, but 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 contained in FAA form documents is unnecessary. The provisions of this amendment state the affected CFR (and FAR) sections, with the types and effective dates of the SIAPs. This amendment also identifies the airport, its location, the procedure identification and the amendment number.

#### The Rule

This amendment to part 97 is effective upon publication of each separate SIAP as contained in the transmittal. Some SIAP amendments may have been previously issued by the FAA in a National 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 amendments may require making them effective in less than 30 days. For the remaining SIAPs, an effective date at least 30 days after publication is provided.

Further, the SIAPs contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Approach Procedures (TERPS). In developing these SIAPs, 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 and safety in air commerce, I find that notice and public procedure before adopting these SIAPs 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.

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, Navigation (air).

Issued in Washington, DC, on August 8, 1997.

**Thomas E. Stuckey,**

*Acting Director, Flight Standards Service.*

#### Adoption of the Amendment

Accordingly, pursuant to the authority delegated to me, part 97 of the Federal Aviation Regulations (14 CFR part 97) is amended by establishing, amending, suspending, or revoking

Standard Instrument Approach Procedures, effective at 0901 UTC on the dates specified, as follows:

#### PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES

1. The authority citation for part 97 is revised to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40113, 40120, 44701; and 14 CFR 11.49(b)(2).

2. Part 97 is amended to read as follows:

#### §§ 97.23, 97.25, 97.27, 97.29, 97.31, 97.33 and 97.35 [Amended]

By amending: § 97.23 VOR, VOR/DME, VOR or TACAN, and VOR/DME or TACAN; § 97.25 LOC, LOC/DME, LDA, LDA/DME, SDF, SDF/DME; § 97.27 NDB, NDB/DME; § 97.29 ILS, ILS/DME, ISMLS, MLS, MLS/DME, MLS/RNAV; § 97.31 RADAR SIAPs; § 97.33 RNAV SIAPs; and § 97.35 COPTER SIAPs, identified as follows:

\*\*\*Effective September 11, 1997

Oxford, CT, Waterbury-Oxford, ILS RWY 36, Amdt 11  
 Dublin, GA, W. H. “Bud” Barron, LOC RWY 2, Amdt 3, Cancelled  
 Dublin, GA, W. H. “Bud” Barron, ILS RWY 2, Orig  
 Dublin, GA, W. H. “Bud” Barron, NDB OR GPS RWY 2, Amdt 2  
 Belleville, IL, Midamerica, NDB RWY 32L, Orig  
 Belleville, IL, Midamerica, NDB RWY 32R, Orig  
 Belleville, IL, Midamerica, ILS RWY 14R, Orig  
 Belleville, IL, Midamerica, ILS RWY 32L, Orig  
 Belleville, IL, Midamerica, ILS RWY 32R, Orig  
 Belleville, IL, Midamerica, GPS RWY 14L, Orig  
 Belleville, IL, Midamerica, GPS RWY 14R, Orig  
 Belleville, IL, Midamerica, GPS RWY 32L, Orig  
 Belleville, IL, Midamerica, GPS RWY 32R, Orig  
 Carmi, IL, Carmi Muni, NDB or GPS RWY 36, Amdt 5, Cancelled  
 Carmi, IL, Carmi Muni, NDB RWY 36, Orig  
 New Orleans, LA, New Orleans Intl (Moisant Field), RADAR-1, Amdt 16  
 Montgomery, NY, Orange County, LOC RWY 3, Amdt 4, Cancelled  
 Montgomery, NY, Orange County, ILS RWY 3, Orig  
 Charlotte, NC, Charlotte/Douglas Intl, ILS RWY 18L, Amdt 4  
 Decatur, TX, Decatur Muni, VOR/DME RWY 16, Amdt 1  
 Houston, TX, Clover Field, VOR-A, Orig  
 Houston, TX, Clover Field, VOR/DME OR GPS-A, Amdt 3, Cancelled

\*\*\*Effective October 9, 1997

Orlando, FL, Executive, Radar-1, Amdt 25  
 Ames, IA, Ames Muni, NDB OR GPS RWY 13, Amdt 4A, Cancelled

Ames, IA, Ames Muni, NDB RWY 31, Amdt 10A, Cancelled  
 Aurora, MO, Aurora Memorial Muni, VOR/DME OR GPS-A, Amdt 3  
 Aurora, MO, Aurora Memorial Muni, GPS RWY 36, Orig  
 Scribner, NE, Scribner State, VOR RWY 35, Amdt 1  
 Columbia, SC, Columbia Owens Downtown, RNAV RWY 31, Orig, Cancelled

\*\*\*Effective November 6, 1997

Anchorage, AK, Anchorage Intl, ILS RWY 6L, Amdt 9  
 Anchorage, AK, Anchorage Intl, ILS RWY 6R, Amdt 11  
 Bay Minette, AL, Bay Minette Muni, GPS RWY 8, Orig  
 Mobile, AL, Mobile Downtown, RADAR-A, Orig-A, Cancelled  
 Gainesville, FL, Gainesville Regional, GPS RWY 6, Orig  
 Gainesville, FL, Gainesville Regional, GPS RWY 24, Orig  
 Billings, MT, Billings Logan Intl, GPS RWY 10L, Orig  
 Billings, MT, Billings Logan Intl, GPS RWY 28R, Orig  
 Clinton, NC, Sampson County, GPS RWY 6, Orig  
 Clinton, NC, Sampson County, GPS RWY 24, Orig  
 Coshocton, OH, Richard Downing, GPS RWY 22, Orig  
 Conway, SC, Conway-Horry County, GPS RWY 4, Orig  
 Conway, SC, Conway-Horry County, GPS RWY 22, Orig  
 Bremerton, WA, Bremerton National, GPS RWY 1, Orig  
 Wisconsin Rapids, WI, Alexander Field South Wood County, GPS RWY 20, Orig  
 Lewisburg, WV, Greenbrier Valley, GPS RWY 4, Orig  
 Lewisburg, WV, Greenbrier Valley, GPS RWY 22, Orig

[FR Doc. 97-22355 Filed 8-21-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8729]

RIN 1545-AV37

#### Rules for Property Produced in a Farming Business

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations relating to the application of section 263A of the Internal Revenue Code to property produced in a farming business. These regulations affect certain taxpayers engaged in the trade or business of

farming. These regulations are necessary to provide guidance with respect to section 263A(d).

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 of this issue of the **Federal Register**.

**DATES:** These regulations are effective August 22, 1997. For dates of applicability, see § 1.263A-4T(f) of these regulations.

**FOR FURTHER INFORMATION CONTACT:** Jan Skelton, (202) 622-4970 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

##### Background

Prior to the enactment of section 263A, the rules that governed the deduction or capitalization of costs incurred with respect to property produced in the trade or business of farming were set forth in several different statutory and regulatory provisions. Costs regarded as preparatory expenditures were required to be capitalized under section 263. Preparatory expenditures are expenditures incurred prior to raising agricultural or horticultural commodities or that otherwise enable a farmer to begin the farming process. See, e.g., Rev. Rul. 83-28, 1983-1 C.B. 47. Preparatory expenditures include the costs of clearing land, leveling and grading land, drilling and equipping wells, acquiring irrigation systems, acquiring seeds or seedlings, budding trees, and acquiring animals.

Costs regarded as developmental expenditures (sometimes referred to as cultural practices expenditures) were generally permitted to be deducted, or, at a taxpayer's election, could be capitalized. See, e.g., *Wilbur v. Commissioner*, 43 T.C. 322 (1964), acq., 1965-2 C.B. 7. Developmental expenditures are those expenditures incurred by a taxpayer so that the growing process may continue in the desired manner. Developmental expenditures are expenditures that, if incurred while the plant or animal was in a productive state, would be deductible. See, *Maple v. Commissioner*, 27 T.C.M. 944 (1968), *aff'd*, 440 F.2d 1055 (9th Cir. 1971). Developmental expenditures include the costs of irrigating, fertilizing, spraying, cultivating, pruning, feeding, providing veterinary services, rent on land, and depreciation allowances on irrigation systems or structures.

Former sections 278 and 447 provided special rules requiring the capitalization of certain developmental expenditures.

Former section 278(a) provided special rules for citrus and almond groves. Under former section 278(a), all otherwise deductible costs of developing citrus or almond groves incurred before the end of the fourth taxable year after permanent planting were required to be capitalized. Rev. Rul. 83-128, 1983-2 C.B. 57, clarified that the costs incurred prior to permanent planting were also required to be capitalized.

Former sections 278(b) and 447(b) provided special rules for farming syndicates, corporations, and partnerships with a corporate partner. Section 447 requires certain corporations and partnerships with a corporate partner to use an accrual method of accounting (accrual method). Former section 447(b) required these taxpayers to capitalize preproductive period expenses. Preproductive period expenses were defined as any expenses attributable to crops, animals, trees, or other property having a crop or yield and that are incurred during the preproductive period of such property. Soil and water conservation expenditures, as defined in section 175, and land-clearing expenditures as defined in former section 182, are preproductive period expenses if they are incurred in a preproductive period of an agricultural or horticultural activity and if the taxpayer elects to deduct these expenses rather than capitalize them. House Comm. on Ways and Means, Tax Reform Act of 1975, H.R. Rep. No. 94-658, 94th Cong., 1st Sess. 93 (1975).

In the case of a farming syndicate engaged in planting, cultivating, maintaining, or developing an orchard, vineyard, or grove, former section 278(b) required the capitalization of all otherwise deductible expenditures incurred with respect to the orchard, vineyard, or grove, if incurred prior to the first taxable year in which there was a crop or yield in commercial quantities.

Former section 278(c) provided a relief provision. Under this provision, sections 278 (a) or (b) would not require the capitalization of developmental expenditures attributable to an orchard, vineyard, or grove that was replanted after having been lost or damaged by reason of freezing temperatures, disease, drought, pests, or casualty.

Section 263A, enacted in the Tax Reform Act of 1986, Public Law 99-514, 100 Stat. 2085, 1986-3 C.B. Vol. 1 (the 1986 Act), provides uniform capitalization rules that govern the treatment of costs incurred in the production of property or the acquisition of property for resale. Section 263A was enacted, in part, to