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Dated: July 15, 2008.

**Jovita Carranza,***Acting Administrator.*

[FR Doc. E8-16658 Filed 7-21-08; 8:45 am]

BILLING CODE 8025-01-P

**DEPARTMENT OF TRANSPORTATION****Federal Aviation Administration****14 CFR Part 97**

[Docket No. 30618; Amdt. No. 3278]

**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 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 July 22, 2008. 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 July 22, 2008.

**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](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 [nfdc.faa.gov](http://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. This way, 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 July 11, 2008.

**James J. Ballough,**

*Director, Flight Standards Service.*

**Adoption of the Amendment**

■ Accordingly, pursuant to the authority delegated to me, Under 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 28 AUG 2008*

Fremont, MI, Fremont Muni, RNAV (GPS) RWY 18, Amdt 1A

Fremont, MI, Fremont Muni, RNAV (GPS) RWY 36, Amdt 1A

Marshall, MO, Marshall Memorial Muni, NDB RWY 36, Amdt 3

Marshall, MO, Marshall Memorial Muni, RNAV (GPS) RWY 18, Amdt 2

Marshall, MO, Marshall Memorial Muni, RNAV (GPS) RWY 36, Amdt 2

\* \* \* *Effective 25 SEP 2008*

Barter Island, AK, Barter Island, LRRS, NDB RWY 7, Orig

Ketchikan, AK, Ketchikan Intl, GPS-B, Orig, CANCELLED

Ketchikan, AK, Ketchikan Intl, ILS OR LOC/DME Y RWY 11, Amdt 7

Ketchikan, AK, Ketchikan Intl, LOC/DME X RWY 11, Orig

Ketchikan, AK, Ketchikan Intl, NDB/DME-A, Amdt 6B, CANCELLED

Ketchikan, AK, Ketchikan Intl, RNAV (GPS) RWY 11, Orig

Ketchikan, AK, Ketchikan Intl, RNAV (GPS)-B, Orig

Ketchikan, AK, Ketchikan Intl, Takeoff Minimums and Obstacle DP, Amdt 7

King Salmon, AK, King Salmon, ILS OR LOC/DME RWY 12, Amdt 17

King Salmon, AK, King Salmon, LOC/DME BC RWY 30, Amdt 4

King Salmon, AK, King Salmon, RNAV (GPS) RWY 12, Amdt 1

King Salmon, AK, King Salmon, RNAV (GPS) RWY 30, Amdt 1

King Salmon, AK, King Salmon, RNAV (GPS) Y RWY 29, ORIG-A, CANCELLED

King Salmon, AK, King Salmon, Takeoff Minimums and Obstacle DP, Amdt 1

King Salmon, AK, King Salmon, VOR/DME OR TACAN RWY 30, Amdt 10

King Salmon, AK, King Salmon, VOR OR TACAN RWY 12, Amdt 13

Venetie, AK, Venetie, RNAV (GPS) RWY 4, Orig-A

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, ILS OR LOC RWY 18L, Amdt 4

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, ILS OR LOC RWY 18R, ILS RWY 18R (CAT II), ILS RWY 18R (CAT III), Amdt 24

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, ILS OR LOC RWY 36L, Amdt 10

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, ILS OR LOC RWY 36R, Amdt 2

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) RWY 18L, Amdt 1

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) RWY 18R, Amdt 1

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) RWY 36L, Amdt 1

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) RWY 36R, Amdt 1

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Y RWY 18L, Orig, CANCELLED

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Y RWY 36L, Orig, CANCELLED

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Y RWY 36R, Orig, CANCELLED

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Y RWY 36R, Orig, CANCELLED

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Z RWY 18L, Orig, CANCELLED

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Z RWY 18L, Orig, CANCELLED

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Z RWY 36L, Orig, CANCELLED

Huntsville, AL, Huntsville Intl-Carl T Jones Fld, RNAV (GPS) Z RWY 36R, Orig, CANCELLED

Fort Myers, FL, Page Field, RADAR-1, Amdt 3A, CANCELLED

Orlando, FL, Orlando Sanford Intl, Takeoff Minimums and Obstacle DP, Amdt 9

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, ILS OR LOC RWY 14, Amdt 5

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, ILS OR LOC RWY 32, Amdt 7

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, RNAV (GPS) RWY 4, Amdt 1

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, RNAV (GPS) RWY 14, Amdt 2

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, RNAV (GPS) RWY 22, Amdt 1

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, RNAV (GPS) RWY 32, Amdt 2

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, Takeoff Minimums and Obstacle DP, Amdt 1

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, VOR RWY 14, Amdt 17

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, VOR RWY 22, Amdt 10D, CANCELLED

Sarasota (Bradenton), FL, Sarasota/Bradenton Intl, VOR RWY 32, Amdt 9

Tampa, FL, Peter O. Knight, RNAV (GPS) RWY 35, Amdt 1

Vidalia, GA, Vidalia Rgnl, RNAV (GPS) RWY 24, Amdt 1

Caldwell, ID, Caldwell Industrial, RNAV (GPS) RWY 12, Amdt 1

Caldwell, ID, Caldwell Industrial, RNAV (GPS) RWY 30, Amdt 1

Gooding, ID, Gooding Muni, RNAV (GPS) RWY 7, Orig

Gooding, ID, Gooding Muni, RNAV (GPS) RWY 25, Orig

Gooding, ID, Gooding Muni, Takeoff Minimums and Obstacle DP, Orig

Columbus, IN, Columbus Muni, RNAV (GPS) RWY 14, Amdt 1

Columbus, IN, Columbus Muni, Takeoff Minimums and Obstacle DP, Orig

South Bend, IN, South Bend Rgnl, RADAR-1, Amdt 10, CANCELLED

Vincennes, IN, O'Neal, NDB OR GPS-A, Amdt 5, CANCELLED

Vincennes, IN, O'Neal, Takeoff Minimums and Obstacle DP, Amdt 1, CANCELLED

Manhattan, KS, Manhattan Rgnl, NDB OR GPS-A, Amdt 19C, CANCELLED

Olathe, KS, Johnson County Executive, VOR RWY 36, Amdt 11A CANCELLED

Parsons, KS, Tri-City, RNAV (GPS) RWY 17, Amdt 1

Parsons, KS, Tri-City, RNAV (GPS) RWY 35, Amdt 1

Parsons, KS, Tri-City, Takeoff and Minimums and Obstacle DP, Orig

Alexandria, LA, Esler Rgnl, NDB RWY 26, Orig

Hancock, MI, Houghton County Memorial, ILS OR LOC RWY 31, Amdt 14

Hancock, MI, Houghton County Memorial, LOC/DME BC RWY 13, Amdt 12

International Falls, MN, Falls Intl, VOR/DME RWY 31, Amdt 5

Rugby, ND, Rugby Muni, NDB RWY 12, Amdt 5, CANCELLED

Rugby, ND, Rugby Muni, NDB RWY 30, Amdt 6A, CANCELLED

Oshkosh, NE, Garden County, RNAV (GPS) RWY 12, Amdt 2

Oshkosh, NE, Garden County, RNAV (GPS) RWY 30, Amdt 1

Thedford, NE, Thomas County, RNAV (GPS) RWY 11, Amdt 1

Thedford, NE, Thomas County, RNAV (GPS) RWY 29, Amdt 1

Thedford, NE, Thomas County, Takeoff Minimums and Obstacle DP, Amdt 1

Thedford, NE, Thomas County, VOR RWY 11, Amdt 2

Thedford, NE, Thomas County, VOR/DME RWY 29, Amdt 1

Cincinnati, OH, Cincinnati Muni Airport—Lunken Field, Takeoff Minimums and Obstacle DP, Amdt 13

Tulsa, OK, Richard Lloyd Jones Jr, ILS OR LOC RWY 1L, Amdt 1A

Miller, SD, Miller Muni, Takeoff Minimums and Obstacle DP, Orig

Jackson, TN, McKeller-Sipes Regional, LOC BC RWY 20, Amdt 5B, CANCELLED

Hillsboro, TX, Hillsboro Muni, RNAV (GPS) RWY 16, Amdt 1

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

Tacoma, WA, Tacoma Narrows, GPS RWY 17, Orig-A, CANCELLED

Tacoma, WA, Tacoma Narrows, RNAV (GPS) RWY 17, Orig

Osceola, WI, L O Simenstad Muni, NDB RWY 28, Amdt 11, CANCELLED

On May 16, 2008 (73 FR 30769) the FAA published an Amendment in Docket No. 30609, Amdt. No. 3270 to Part 97 of the Federal Aviation Regulations under sections 97.23 effective July 31, 2008 which are hereby rescinded:

Bethel, AK, Bethel, ILS OR LOC/DME RWY 19R, Amdt 6

Bethel, AK, Bethel, LOC/DME BC RWY 1L, Amdt 6  
 Bethel, AK, Bethel, NDB RWY 18, Amdt 8C, CANCELLED  
 Bethel, AK, Bethel, RNAV (GPS) RWY 1L, Amdt 1  
 Bethel, AK, Bethel, RNAV (GPS) RWY 1R, Orig  
 Bethel, AK, Bethel, RNAV (GPS) RWY 19L, Orig  
 Bethel, AK, Bethel, RNAV (GPS) RWY 19R, Amdt 1  
 Bethel, AK, Bethel, RNAV (GPS)—A, Amdt 1  
 Bethel, AK, Bethel, Takeoff Minimums and Obstacle DP, Amdt 3  
 Bethel, AK, Bethel, VOR RWY 18, Amdt 8C, CANCELLED  
 Bethel, AK, Bethel, VOR/DME RWY 1L, Amdt 2  
 Bethel, AK, Bethel, VOR/DME RWY 19R, Amdt 2  
 Bethel, AK, Bethel, VOR/DME—B, Orig-A, CANCELLED

[FR Doc. E8-16529 Filed 7-21-08; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9417]

RIN 1545-BE39

#### Farmer and Fisherman Income Averaging

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations under section 1301 of the Internal Revenue Code (Code) relating to the averaging of farm and fishing income in computing income tax liability. The regulations reflect changes to the law made by the American Jobs Creation Act of 2004. The regulations provide guidance to individuals engaged in a farming or fishing business who elect to reduce their tax liability by treating all or a portion of the current taxable year's farm or fishing income as if one-third of it had been earned in each of the prior three taxable years. The text of the temporary regulations in this document also serves as the text of proposed regulations set forth in a 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 July 22, 2008.

*Applicability Dates:* For dates of applicability, see §§ 1.1301-1(g) and 1.1301-1T(g).

**FOR FURTHER INFORMATION CONTACT:** Amy Pfalzgraf, (202) 622-4950 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains final and temporary amendments to the Income Tax Regulations (26 CFR part 1) under section 1301. For taxable years beginning after December 31, 1997, section 1301 provides that individual taxpayers engaged in a farming business may elect to compute their income tax liability under section 1 by treating all or a portion of their taxable income from the trade or business of farming as if one-third of it had been earned in each of the prior three taxable years.

Section 314(b) of the American Jobs Creation Act of 2004 (AJCA), Public Law 108-357 (118 Stat. 1468), amended section 1301 to permit fishermen to make a farm income averaging election. Section 1301(b)(1)(A) now provides that the income eligible for averaging includes income attributable to a fishing business. *Fishing business* is defined in section 1301(b)(4) as the conduct of commercial fishing as defined in section 3 of the Magnuson-Stevens Fishery Conservation and Management Act (Magnuson-Stevens Act), 16 U.S.C. 1802.

The Magnuson-Stevens Act defines *commercial fishing* as fishing in which the fish harvested are intended to or do enter commerce through sale, barter, or trade. 16 U.S.C. 1802(4). *Fishing* is defined as the catching, taking, or harvesting of fish; the attempted catching, taking, or harvesting of fish; activities that reasonably can be expected to result in the catching, taking, or harvesting of fish; or any operations at sea in support of, or in preparation for, the catching, taking, or harvesting of fish. Fishing does not include any scientific research activity conducted by a scientific research vessel. 16 U.S.C. 1802(15). *Fish* is defined as finfish, mollusks, crustaceans, and all other forms of marine animal and plant life, other than marine mammals and birds. 16 U.S.C. 1802(12). Under 50 CFR 600.10, the terms *catch*, *take*, or *harvest* include activities that result in the killing of fish or the bringing of live fish on board a vessel.

Section 314(a) of the AJCA amended section 55(c) to provide that the farm income averaging election is disregarded in computing the regular tax liability for purposes of calculating the alternative minimum tax (AMT). As a result, the reduction in regular tax liability resulting from a farm income

averaging election will not be offset by a corresponding increase in the AMT.

Section 1.1301-1 of the Income Tax Regulations provides guidance on income averaging for farmers under the rules in effect before the AJCA amendments.

##### Explanation of Provisions

These temporary regulations provide guidance on the AJCA changes to the income averaging rules. In addition, conforming changes are made to the final regulations in § 1.1301-1.

##### Definition of Fishing Business

Section 1301(b)(4) defines *fishing business* by reference to section 3 of the Magnuson-Stevens Act. The definition of fishing business in these temporary regulations follows the definitions in the Magnuson-Stevens Act and the regulations under that Act. Thus, fishing includes catching, taking, or harvesting activities that result in the killing of fish or the bringing of live fish on board a vessel, but does not include the processing of fish.

##### Amount of Income Eligible for Averaging

Section 1301(b)(1)(A) provides that income attributable to any farming business or fishing business is eligible for income averaging. These temporary regulations clarify that the maximum amount of income that an individual may elect to average is the total of the individual's farm and fishing income and gains, reduced by any farm and fishing deductions or losses allowed as a deduction in computing taxable income. Therefore, a taxpayer engaged in both a farming business and a fishing business must combine income, gains, deductions, and losses from both the farming business and the fishing business to determine the maximum amount of income that is eligible for averaging.

##### Lessors of Vessels Used for Fishing

The rental income of a landlord that is based on a share of a tenant's production is subject to fluctuations in the farm economy to the same extent as that of a farmer. Therefore, § 1.1301-1(b)(2) provides that a landlord is engaged in a farming business if this arrangement is established in a written agreement before the tenant begins significant activities on the land.

These temporary regulations similarly provide that a lessor of a vessel is engaged in a fishing business within the meaning of section 1301(b)(4) if the payment due to the lessor under the lease is based on a share of the lessee's catch (or a share of the proceeds from