

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Airspace Docket No. 98-AGL-62]

#### Proposed Modification of Class D Airspace and Class E Airspace and Establishment of Class E Airspace; Kenosha, WI

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This notice proposes to modify Class D airspace and Class E airspace and establish Class E airspace at Kenosha, WI. This action would amend the effective hours of the Class D surface area and the associated Class E airspace to coincide with the airport traffic control tower (ATCT). This action would also establish a Class E surface area when the ATCT is closed. The purpose of these actions is to clarify when two-way radio communication with the ATCT is required and to provide adequate controlled airspace for instrument approach procedures when the tower is closed.

**DATES:** Comments must be received on or before February 16, 1999.

**ADDRESSES:** Send comments on the proposal in triplicate to: Federal Aviation Administration, Office of the Assistant Chief Counsel, AGL-7, Rules Docket No. 98-AGL-62, 2300 East Devon Avenue, Des Plaines, Illinois 60018.

The official docket may be examined in the Office of the Assistant Chief Counsel, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois. An informal docket may also be examined during normal business hours at the Air Traffic Division, Airspace Branch, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois.

**FOR FURTHER INFORMATION CONTACT:** Michelle M. Behm, Air Traffic Division,

Airspace Branch, AGL-520, Federal Aviation Administration, 2300 East Devon Avenue, Des Plaines, Illinois 60018, telephone (847) 294-7568.

#### 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. 98-AGL-62." 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 in the Rules Docket, FAA, Great Lakes Region, Office of the Assistant Chief Counsel, 2300 East Devon Avenue, Des Plaines, Illinois, 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, Office of Public Affairs, Attention: Public Inquiry Center, APA-230, 800 Independence Avenue, S.W., Washington, DC 20591, or by calling (202) 267-3484. 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 14 CFR part 71 to modify Class D and associated Class E airspace at Kenosha, WI, by amending the effective hours to coincide with the ATCT hours of operation, and to establish a Class E surface area during those times the ATCT is closed. Controlled airspace extending upward from the surface is needed to contain aircraft executing instrument approach procedures. The area would be depicted on appropriate aeronautical charts. Class D airspace designations are published in paragraph 5000, Class E airspace areas designated as an extension to a Class D surface area are published in paragraph 6004, and Class E airspace areas designated as a surface area for an airport are published in paragraph 6002 of FAA Order 7400.9F dated September 10, 1998, and effective September 16, 1998, which is incorporated by reference in 14 CFR 71.1. The Class D and Class E airspace designations listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an establishment body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this proposed 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 proposed rule 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

Accordingly, pursuant to the authority delegated to me, 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 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 7400.9F, Airspace Designations and Reporting Points, dated September 10, 1998, and effective September 16, 1998, is amended as follows:

##### *Paragraph 5000 Class D airspace.*

\* \* \* \* \*

##### **AGL WI D Kenosha, WI [Revised]**

Kenosha Regional Airport, WI

(Lat. 42°35'45" N., long. 87°55'40" W.)

That airspace extending upward from the surface to and including 3,200 feet MSL within a 4.1-mile radius of the Kenosha Regional Airport. This Class D airspace area is effective during the specific dates and times established in advance by Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

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##### *Paragraph 6004 Class E airspace areas designated as an extension to a Class D surface area*

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##### **AGL WI E4 Kenosha, WI [Revised]**

Kenosha Regional Airport, WI

(Lat. 42°35'45" N., long. 87°55'40" W.)

Kenosha VOR

(Lat. 42°35'57" N., long. 87°55'54" W.)

That airspace extending upward from the surface within 2.4 miles each side of the Kenosha VOR 077° radial extending from the 4.1-mile radius of the Kenosha Regional Airport to 7.0 miles northeast of the airport. This Class E airspace area is effective during the specific dates and times established in advance by Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

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##### *Paragraph 6002 Class E airspace areas designated as a surface area for an airport*

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##### **AGL WI E2 Kenosha, WI [New]**

Kenosha Regional Airport, WI

(Lat. 42°35'45" N., long. 87°55'40" W.)

Kenosha VOR

(Lat. 42°35'57" N., long. 87°55'54" W.)

Within a 4.1-mile radius of the Kenosha Regional Airport, and that airspace extending upward from the surface within 2.4 miles each side of the Kenosha VOR 077° radial extending from the 4.1-mile radius of the Kenosha Regional Airport to 7.0 miles northeast of the airport. This Class E airspace area is effective during the specific dates and times established in advance by Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory.

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Issued in Des Plaines, Illinois, on December 14, 1998.

**Maureen Woods,**

*Manager, Air Traffic Division.*

[FR Doc. 99-734 Filed 1-14-99; 8:45 am]

BILLING CODE 4910-13-M

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG-115433-98]

RIN 1545-AW81

#### Timely Mailing Treated as Timely Filing/Electronic Postmark

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

**ACTION:** Notice of proposed rulemaking; and, withdrawal of previous notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations relating to timely mailing treated as timely filing and paying under section 7502. The proposed regulations generally reflect changes to the law made since 1960. The proposed regulations affect taxpayers that file documents or make payments or deposits. This document also withdraws a previous notice of proposed rulemaking published in the **Federal Register** of December 11, 1979. **DATES:** Written comments and requests for a public hearing must be received by April 15, 1999. The notice of proposed rulemaking published at 44 FR 71430, December 11, 1979, is withdrawn as of January 15, 1999.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (REG-115433-98), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-115433-98), 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 on 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).

#### FOR FURTHER INFORMATION CONTACT:

Concerning submissions, Michael Slaughter, (202) 622-7180; concerning the regulations, Charles A. Hall, (202) 622-4940 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains proposed amendments to the Regulations on Procedure and Administration (26 CFR part 301) under section 7502 relating to timely mailing treated as timely filing and paying. As originally enacted in the Internal Revenue Code of 1954, Public Law 591, ch. 736 (68A Stat. 895 (1954)), section 7502 provided that if any claim, statement, or other document is delivered to the appropriate agency, officer, or office after the filing date, the date of the United States postmark will be deemed to be the date of delivery if the postmark date is on or before the filing due date. In the case of registered mail, section 7502 provided that the registration will be prima facie evidence of delivery and the date of registration will be deemed the postmark date. At the time, section 7502 did not apply to the mailing of tax returns or payments.

The Technical Amendments Act of 1958, Public Law 85-866 (72 Stat. 1665 (1958)), amended section 7502 by authorizing the Secretary to provide by regulations the extent to which the provisions with respect to prima facie evidence of delivery and the postmark date will apply to certified mail.

Section 5(a) of the Act of November 2, 1966, Public Law 89-713 (80 Stat. 1110 (1966)), amended section 7502 to apply the timely mailing rules to returns and the payment of taxes. Section 106(a) of the Revenue and Expenditure Control Act of 1968, Public Law 90-364 (82 Stat. 266 (1968)), extended these rules to the mailing of deposits of tax. The Deficit Reduction Act of 1984, Public Law 98-369 (98 Stat. 695 (1984)), limited the timely mailing rules to deposits of less than \$20,000 in the case of any person who is required to deposit more than once a month.

Minor changes were also made to section 7502 by the Tax Reform Act of 1976, Public Law 94-455 (90 Stat. 1831 and 1834 (1976)), the Act of October 28, 1977, Public Law 95-147 (91 Stat. 1228 (1977)), and the Tax Reform Act of 1986,