

DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 71**

[Airspace Docket No. 98–AAL–23]

Revision of Class D Airspace; Anchorage, Elmendorf Air Force Base (AFB) Airport, AK Establishment of Class E Airspace; Anchorage, Elmendorf AFB Airport, AK

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action revises Class D airspace operational times and establishes Class E airspace at Elmendorf AFB, AK. The United States Air Force (USAF) requested this action in response to a critical Air Traffic Control (ATC) controller shortage at Elmendorf AFB, AK. This action will allow the USAF to provide part time operation of the Class D airspace and establishment of Class E airspace for Instrument Flight Rules (IFR) and Special Visual Flight Rules (VFR) operations at Elmendorf AFB, AK.

EFFECTIVE DATE: 0901 UTC, March 8, 1999.

FOR FURTHER INFORMATION CONTACT: Derril Bergt, Operations Branch, AAL–535, Federal Aviation Administration, 222 West 7th Avenue, Box 14, Anchorage, AK 99513–7587; telephone number (907) 271–2796; fax: (907) 271–2850; email: Derril.Bergt@faa.gov. Internet address: <http://www.alaska.faa.gov/at> or at address <http://162.58.28.41/at>.

SUPPLEMENTARY INFORMATION:**History**

On October 27, 1998, a proposal to amend part 71 of the Federal Aviation Regulations (14 CFR part 71) to allow the USAF to provide Class D airspace operational times and establish Class E airspace for IFR and Special VFR operations when the Class D airspace is inactive at Elmendorf AFB, AK, was published in the **Federal Register** (63 FR 57268). The proposal was necessary to provide the flexibility to the USAF to adjust the Elmendorf Tower operational times during times of a critical ATC controller shortage at Elmendorf AFB, AK.

The physical dimensions of the Class D airspace will not change. Currently, the Class D airspace is operational 24 hours a day, seven days a week. The following phraseology is added to the end of the Class D airspace description: "This Class D airspace area is effective

during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Airport/Facility Directory." During any closure, the Class D airspace will convert to Class E airspace for IFR and Special VFR operations.

The FAA received two letters objecting to this proposal. The Aircraft Owners and Pilots Association (AOPA) letter, dated November 24, 1998, dealt with AOPA concerns over the unavailability of air traffic services that have been historically available for civilian operators in the area, specifically real-time weather, use as an alternate, and use of the instrument approach facilities. The Alaskan Aviation Safety Foundation (AASF) letter, dated November 18, 1998, dealt with AASF concerns over the economic effect and adverse safety influence on civilian air services to Anchorage and those cargo airlines using the Anchorage International Airport for refueling and cargo distribution. AASF concerns included losing the instrument approach facilities, fire, crash and rescue facilities, along with real-time weather information and use as an alternate when flights are diverted from Anchorage due to fog or other factors. Losing Elmendorf AFB, AK, as a divert alternate, would limit payloads by as much as 20,000 pounds if a divert B747 aircraft had to go to Fairbanks or Kenai. Both AOPA and AASF suggested FAA augment the controllers at Elmendorf Tower.

The USAF responded to the AOPA and AASF concerns in a letter to the FAA, dated January 15, 1999, wherein they stated that the action to reduce the hours of operation for the Elmendorf Tower is a contingency, not a plan for normal operation. It is one of several courses of action that the USAF may take to reduce the requirements on their tower controllers. The USAF's intent is to maintain a 24-hour operation at the tower with the flexibility to reduce the hours if required. Any closure of the tower would only occur during periods of minimum usage, and would be fully coordinated with adjacent FAA Air Traffic Control facilities. The USAF stated that the airfield itself will remain open 24 hours per day, with the normal exceptions of snow removal or other maintenance. Base operations and support functions, such as the fire department and weather, will also remain in service 24 hours per day. Anchorage Approach Control will still have access to the instrument approach facilities. With the airfield open, heavy jets could file and plan fuel reserves with Elmendorf AFB as an alternate.

During periods of tower closure, the airfield will operate as a Class E airspace non-tower controlled airfield, the same as many other Alaskan airfields. On short notice, the tower could be staffed to handle an influx of traffic due to weather or an in-flight emergency.

The FAA determined that augmenting Elmendorf Tower was not necessary because the USAF intends currently to maintain a 24-hour operational tower. If the USAF were to shorten tower hours of operation, the airport would remain open, USAF air traffic controllers would be on-call, and the times of any closure would be selected to have minimum impact.

The area will be depicted on aeronautical charts for pilot reference. The coordinates for this airspace docket are based on North American Datum 83. The Class D airspace areas are published in paragraph 5000 and Class E airspace areas designated as a surface area are published in paragraph 6002 in FAA Order 7400.9F, *Airspace Designations and Reporting Points*, dated September 10, 1998, and effective September 16, 1998, which is incorporated by reference in 14 CFR 71.1 (63 FR 50139; September 21, 1998). The Class D and Class E airspace listed in this document would be revised and published in the Order.

The Rule

This amendment to 14 CFR part 71 allows the USAF to revise the Class D airspace operational times at Elmendorf AFB, AK, and establishes Class E airspace for IFR and Special VFR operations when the Class D airspace is inactive. The intended effect of this action is to provide the USAF the flexibility to adjust the operational times of the Elmendorf Tower.

The FAA has determined that these proposed regulations only involve 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. 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.

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, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; 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 71.1 of 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
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AAL AK D Anchorage, Elmendorf AFB Airport, AK [Revised]

Anchorage, Elmendorf AFB Airport, AK
(Lat. 61° 15' 11" N., long. 149° 47' 38" W)
Elmendorf Localizer
(Lat. 61° 15' 14" N., long. 149° 46' 48" W)

That airspace extending upward from the surface to and including 3,000 feet MSL within a 4.7-mile radius of Elmendorf AFB Airport and within 2 miles each side of the Elmendorf Localizer front course extending from the 4.7-mile radius to a point 5.5 miles from Elmendorf AFB Airport; excluding that airspace east of long. 149°43' W, and that airspace within the Anchorage International Airport, AK, Class C airspace area and the Anchorage Merrill Field, AK, Class D airspace area. This Class D airspace area is effective during the specific dates and times established in advance by a 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 designated as surface areas
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AAL AK E2 Anchorage, Elmendorf AFB Airport, AK [New]

Anchorage, Elmendorf AFB Airport, AK
(Lat. 61°15'11" N., long. 149°47'38" W)
Elmendorf Localizer
(Lat. 61°15'14" N, long. 149°46'48" W)

That airspace extending upward from the surface to and including 3,000 feet MSL within a 4.7-mile radius of Elmendorf AFB Airport and within 2 miles each side of the Elmendorf Localizer front course extending from the 4.7-mile radius to a point 5.5 miles from Elmendorf AFB Airport; excluding that airspace east of long. 149°43' W, and that airspace within the Anchorage International Airport, AK, Class C airspace area and the Anchorage Merrill Field, AK, Class D airspace area.

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Issued in Anchorage, AK, on January 27, 1999.

Trent S. Cummings,

Acting Manager, Air Traffic Division, Alaskan Region.

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BILLING CODE 4910-12-U

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 602**

[TD 8817]

RIN 1545-AV70

Notice of Certain Transfers to Foreign Partnerships and Foreign Corporations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations under section 6038B relating to information reporting requirements for certain transfers by United States persons to foreign partnerships. The regulations implement amendments made by the Taxpayer Relief Act of 1997 that require a United States person who transfers property to a foreign partnership to furnish certain information with respect to such transfer. This document also contains final regulations that require certain cash transfers to foreign corporations to be reported. The regulations provide guidance needed to comply with the reporting requirements with respect to transfers of cash to foreign corporations and transfers of property to foreign partnerships.

DATES: Effective Dates: These regulations are effective January 1, 1998, except that the amendments to § 1.6038B-1 are effective February 5, 1999.

Dates of Applicability: For dates of applicability of the amendments to § 1.6038B-1, see § 1.6038B-1(g). For dates of applicability of § 1.6038B-2, see § 1.6038B-2(j).

FOR FURTHER INFORMATION CONTACT: Eliana Dolgoff, 202-622-3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Paperwork Reduction Act**

The collections of information contained in these final regulations have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1615. Responses to these collections of information are mandatory.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

The collections of information contained in these final regulations are in §§ 1.6038B-1(b) and 1.6038B-2. The burden of complying with the collection of information required to be reported on Form 8865 is reflected in the burden for Form 8865. The burden of complying with the collection of information required to be reported on Form 926 is reflected in the burden for Form 926.

Comments concerning the accuracy of the burden estimates and suggestions for reducing the burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, OP:FS:FP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Books or records relating to these collections of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Background

On September 9, 1998, the IRS published in the **Federal Register** proposed regulations relating to the reporting of certain transfers to foreign corporations and foreign partnerships under section 6038B. A public hearing was held on November 10, 1998, even though no requests to speak at the hearing were received. Written comments regarding the proposed regulations, however, were received. After consideration of all of the comments received, the proposed regulations under section 6038B are adopted as revised by this Treasury decision. The revisions are discussed below.