Records Administration (NARA). For information on the availability of this material at the NARA, call (202) 741–6030, or go to http://www.archives.gov/ federal\_register/code\_of\_federal\_regulations/ ibr\_locations.html.

Issued in Renton, Washington, on December 11, 2006.

## Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E6–22041 Filed 12–26–06; 8:45 am] BILLING CODE 4910–13–P

## DEPARTMENT OF TRANSPORTATION

## Federal Aviation Administration

### 14 CFR Part 97

[Docket No. 30527 Amdt. No. 3198]

## Standard Instrument Approach Procedures, Weather Takeoff Minimums; Miscellaneous Amendments

AGENCY: Federal Aviation Administration (FAA), DOT.

# ACTION: Final rule.

**SUMMARY:** This amendment establishes, amends, suspends, or revokes Standard Instrument Approach Procedures (SIAPs) and/or Weather Takeoff Minimums 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:** This rule is effective December 27, 2006. The compliance date for each SIAP and/or Weather Takeoff Minimums 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 December 27, 2006.

**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.

*For Purchase*—Individual SIAP and Weather Takeoff Minimums 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 and Weather Takeoff Minimums 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: Donald P. Pate, Flight Procedure Standards Branch (AFS–420), Flight Technologies and Programs Division, 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 amendment to Title 14 of the Code of Federal Regulations, Part 97 (14 CFR part 97), establishes, amends, suspends, or revokes SIAPs and/or Weather Takeoff Minimums. The complete regulatory description of each SIAP and/or Weather Takeoff Minimums 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 14 CFR part 97.20. The applicable FAA Forms are identified as FAA Forms 8260-3, 8260-4, 8260-5 and 8260-15A. Materials incorporated by reference are available for examination or purchase as stated above.

The large number of SIAPs and/or Weather Takeoff Minimums, 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 and/or Weather Takeoff Minimums but refer to their 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 and/ or Weather Takeoff Minimums contained in FAA form documents is unnecessary. The provisions of this amendment state the affected CFR sections, with the types and effective dates of the SIAPs and/or Weather Takeoff Minimums. This amendment also identifies the airport, its location, the procedure identification and the amendment number.

#### The Rule

This amendment to 14 CFR part 97 is effective upon publication of each separate SIAP and/or Weather Takeoff Minimums as contained in the transmittal. Some SIAP and/or Weather Takeoff Minimums amendments may have been previously issued 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/or Weather Takeoff Minimums amendments may require making them effective in less than 30 days. For the remaining SIAPs and/or Weather Takeoff Minimums, an effective date at least 30 days after publication is provided.

Further, the SIAPs and/or Weather Takeoff Minimums 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/or Weather Takeoff Minimums, 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/or Weather Takeoff Minimums and safety in air commerce, I find that notice and public procedure before adopting these SIAPs and/or Weather Takeoff Minimums are impracticable and contrary to the public interest and, where applicable, that good cause exists for making some SIAPs and/or Weather Takeoff Minimums 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 December 15, 2006.

## 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 Weather Takeoff Minimums effective at 0901 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 18 January 2007

- Eagle, CO, Eagle County Regional, LDA/DME RWY 25, Orig–B
- Wauchula, FL, Wauchula Muni, RNAV (GPS) RWY 18, Orig
- Wauchula, FL, Wauchula Muni, RNAV (GPS) RWY 36, Orig
- Wauchula, FL, Wauchula Muni, Takeoff Minimums and Textual DP, Amdt 1
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 8L(Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 8R (Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 9L (Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 9R (Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 10 (Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 26L (Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 26R (Simultaneous Close Parallel) Orig

- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 27L (Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 27R (Simultaneous Close Parallel) Orig
- Atlanta, GA, Hartsfield-Jackson Atlanta Intl, ILS PRM RWY 28 (Simultaneous Close Parallel) Orig
- Parallel) Orig Indianapolis, IN, Indianapolis Intl, RNAV (GPS) RWY 14, Amdt 1
- Indianapolis, IN, Indianapolis Intl, RNAV (GPS) RWY 32, Amdt 1
- Indianapolis, IN, Indianapolis Intl, ILS OR LOC RWY 14, Amdt 5A
- Indianapolis, IN, Indianapolis Intl, ILS OR LOC RWY 32, Amdt 18
- Indianapolis, IN, Indianapolis Intl, Takeoff Minimums & Textual DP's, Orig
- Leonardtown, MD, St. Mary's County Regional, Takeoff Minimums and Textual DP, Orig
- Monett, MO, Monett Muni, RNAV (GPS) RWY 18, Orig
- Monett, MO, Monett Muni, RNAV (GPS) RWY 36, Orig
- Monett, MO, Monett Muni, GPS RWY 18, Orig, CANCELLED
- Monett, MO, Monett Muni, GPS RWY 36, Amdt 1, CANCELLED
- Monett, MO, Monett Muni, Takeoff Minimums and Textual DP, Orig
- Ripley, MS, Ripley, VOR/DME–A, Amdt 2
- Ripley, MS, Ripley, RNAV (GPS) RWY 3, Amdt 1
- Ripley, MS, Ripley, RNAV (GPS) RWY 21, Amdt 1
- Ripley, MS, Ripley, Takeoff Minimums and Textual DP, Orig Elizabeth City, NC, Elizabeth City CG Air
- Elizabeth City, NC, Elizabeth City CG Air Station/Regional, ILS OR LOC RWY 10, Orig
- Alliance, NE Alliance Muni, RNAV (GPS) RWY 12, Orig
- Alliance, NE Alliance Muni, RNAV (GPS) RWY 30, Orig Alliance, NE Alliance Muni, GPS RWY 30,
- Alliance, NE Alliance Muni, GPS RWY 30, Orig–A, CANCELLED
- Kimball, NE, Kimball Muni/Robert E. Arraj Field, RNAV (GPS) RWY 10, Orig
- Kimball, NE, Kimball Muni/Robert E. Arraj Field, RNAV (GPS) RWY 28, Orig
- Kimball, NE, Kimball Muni/Robert E. Arraj Field, NDB RWY 28, Amdt 2
- Kimball, NE, Kimball Muni/Robert E. Arraj Field, GPS RWY 28, Orig–A, CANCELLED
- Kimball, NE, Kimball Muni/Robert E. Arraj Field, Takeoff Minimums and Textual DP,
- Orig Wellsville, NY, Wellsville Muni Arpt,
- Tarantine Fld, VOR–A, Amdt 6 Wellsville, NY, Wellsville Muni Arpt,
- Tarantine Fld, LOC/DME RWY 28, Amdt 4 Wellsville, NY, Wellsville Muni Arpt,
- Tarantine Fld, RNAV (GPS) RWY 10, Orig Wellsville, NY, Wellsville Muni Arpt,
- Tarantine Fld, RNAV (GPS) RWY 28, Orig Myerstown, PA, Deck, Takeoff Minimums and Textual DP, Orig
- Philadelphia, PA, Philadelphia Intl, ILS PRM RWY 26 (Simultaneous Close Parallel), Amdt 3
- Philadelphia, PA, Philadelphia Intl, ILS PRM RWY 27L (Simultaneous Close Parallel), Amdt 3
- The FAA published an Amendment in Docket No. 30525 Amdt No. 3196 to Part 97

of the Federal Aviation Regulations (Vol 71, FR No. 239, page 74764, dated December 13, 2006) Under Section 97.29 effective 18 January 2007, which is hereby rescinded:

- Homer, AK, Homer, RNAV (GPS) Y RWY 21, Orig
- Homer, AK, Homer, RNAV (GPS) Y RWY 3, Orig
- Homer, AK, Homer, GPS RWY 21, Orig–B, CANCELLED
- Homer, AK, Homer, GPS RWY 3, Orig–B, CANCELLED

[FR Doc. E6–21956 Filed 12–26–06; 8:45 am] BILLING CODE 4910–13–P

## DEPARTMENT OF THE TREASURY

## **Internal Revenue Service**

26 CFR Parts 1 and 602

[TD 9305]

RIN 1545-AW50

## Source of Income From Certain Space and Ocean Activities; Source of Communications Income

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations under section 863(d) governing the source of income from certain space and ocean activities. It also contains final regulations under section 863(a), (d), and (e) governing the source of income from certain communications activities. In addition, this document contains final regulations under section 863(a) and (b), amending the regulations in § 1.863–3 to conform those regulations to these final regulations. The final regulations primarily affect persons who derive income from activities conducted in space, or on or under water not within the jurisdiction of a foreign country. possession of the United States, or the United States (in international water). The final regulations also affect persons who derive income from transmission of communications.

**DATES:** *Effective Date:* These regulations are effective December 27, 2006.

Applicability Date: For dates of applicability, see § 1.863–8(h) and § 1.863–9(l).

**FOR FURTHER INFORMATION CONTACT:** H. Michael Huvnh, (202) 435–5161 (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