

the regulations incorporated by reference, special conditions are needed for the Learjet Model 35, 35A, 36, and 36A airplanes modified by ARINC, Inc. These special conditions require that new avionics/electronics and electrical systems that perform critical functions be designed and installed to preclude component damage and interruption of function due to both the direct and indirect effects of HIRF.

**High-Intensity Radiated Fields (HIRF)**

With the trend toward increased power levels from ground-based transmitters, and the advent of space and satellite communications, coupled with electronic command and control of the airplane, the immunity of critical avionics/electronics and electrical systems to HIRF must be established.

It is not possible to precisely define the HIRF to which the airplane will be exposed in service. There is also uncertainty concerning the effectiveness of airframe shielding for HIRF. Furthermore, coupling of electromagnetic energy to cockpit-installed equipment through the cockpit window apertures is undefined. Based on surveys and analysis of existing HIRF emitters, an adequate level of protection exists when compliance with the HIRF protection special condition is shown with either paragraph 1 or 2 below:

1. A minimum threat of 100 volts rms (root-mean-square) per meter electric field strength from 10 KHz to 18 GHz.

a. The threat must be applied to the system elements and their associated wiring harnesses without the benefit of airframe shielding.

b. Demonstration of this level of protection is established through system tests and analysis.

2. A threat external to the airframe of the field strengths identified in the table below for the frequency ranges indicated. Both peak and average field strength components from the table are to be demonstrated.

Frequency	Field strength (volts per meter)	
	Peak	Average
8 GHz–12 GHz .....	3000	300
12 GHz–18 GHz .....	2000	200
18 GHz–40 GHz .....	600	200

The field strengths are expressed in terms of peak of the root-mean-square (rms) over the complete modulation period.

The threat levels identified above are the result of an FAA review of existing studies on the subject of HIRF, in light of the ongoing work of the Electromagnetic Effects Harmonization Working Group of the Aviation Rulemaking Advisory Committee.

**Applicability**

As discussed above, these special conditions are applicable to Learjet Model 35, 35A, 36, and 36A airplanes modified by ARINC, Inc. Should ARINC, Inc. apply at a later date for a supplemental type certificate to modify any other model included on Type Certificate No. A10CE, to incorporate the same or similar novel or unusual design feature, these special conditions would apply to that model as well under the provisions of § 21.101.

**Conclusion**

This action affects only certain novel or unusual design features on Learjet Model 35, 35A, 36, and 36A airplanes modified by ARINC, Inc. It is not a rule of general applicability and affects only the applicant who applied to the FAA for approval of these features on the airplane.

The substance of these special conditions has been subjected to the notice and comment procedure in several prior instances and has been derived without substantive change from those previously issued. Because a delay would significantly affect the certification of the airplane, which is imminent, the FAA has determined that prior public notice and comment are unnecessary and impracticable, and good cause exists for adopting these special conditions upon issuance. The FAA is requesting comments to allow interested persons to submit views that may not have been submitted in response to the prior opportunities for comment described above.

**List of Subjects in 14 CFR Part 25**

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

■ The authority citation for these special conditions is as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

**The Special Conditions**

■ Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are issued as part of the supplemental type certification basis for the Learjet Model 35, 35A, 36, and 36A airplanes modified by ARINC, Inc.

1. *Protection from Unwanted Effects of High-Intensity Radiated Fields (HIRF).* Each electrical and electronic system that performs critical functions must be designed and installed to ensure that the operation and operational capability of these systems to perform critical functions are not adversely affected when the airplane is exposed to high-intensity radiated fields.

2. For the purpose of these special conditions, the following definition applies: *Critical Functions:* Functions whose failure would contribute to or cause a failure condition that would prevent the continued safe flight and landing of the airplane.

Issued in Renton, Washington, on December 23, 2004.

**Kevin Mullin,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

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**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 29**

**Airworthiness Standards: Transport Category Rotorcraft; Equipment: Flight and Navigation Instruments; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document corrects an error that appears in the Code of Federal Regulations (CFR), title 14, as of January 1, 2004. The regulation relates to attitude-indicating instruments that are required to be installed on transport category rotorcraft.

**DATES:** Effective on January 12, 2005.

**FOR FURTHER INFORMATION CONTACT:** Terry Pearsall, phone (202) 267–3042.

**SUPPLEMENTARY INFORMATION:**

**Need for Correction**

■ As published in the CFR, these regulations contain errors in which the word “altitude” was incorrectly substituted for the word “attitude”. Accordingly, § 29.1303(g) of 14 CFR part

Frequency	Field strength (volts per meter)	
	Peak	Average
10 kHz–100 kHz .....	50	50
100 kHz–500 kHz .....	50	50
500 kHz–2 MHz .....	50	50
2 MHz–30 MHz .....	100	100
30 MHz–70 MHz .....	50	50
70 MHz–100 MHz .....	50	50
100 MHz–200 MHz .....	100	100
200 MHz–400 MHz .....	100	100
400 MHz–700 MHz .....	700	50
700 MHz–1 GHz .....	700	100
1 GHz–2 GHz .....	2000	200
2 GHz–4 GHz .....	3000	200
4 GHz–6 GHz .....	3000	200
6 GHz–8 GHz .....	1000	200

29 is corrected by making the following correcting amendments:

**List of Subjects in 14 CFR Part 29, Subpart F**

Equipment.

■ Accordingly, 14 CFR part 29 is corrected by making the following correcting amendments:

**PART 29—AIRWORTHINESS STANDARDS: TRANSPORT CATEGORY ROTORCRAFT**

■ 1. The authority citation for part 29 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701–44702, 44704.

■ 2. Revise paragraphs (g) introductory text, (g)(1) and (g)(4) of § 29.1303 to read as follows:

**§ 29.1303 Flight and navigation instruments.**

\* \* \* \* \*

(g) A gyroscopic rate-of-turn indicator combined with an integral slip-skid indicator (turn-and-bank indicator) except that only a slip-skid indicator is required on rotorcraft with a third attitude instrument system that—

(1) Is usable through flight attitudes of ± 80 degrees of pitch and ± 120 degrees of roll;

(2) \* \* \*

(3) \* \* \*

(4) Operates independently of any other attitude indicating system;

\* \* \* \* \*

**Anthony F. Fazio,**

*Director, Office of Rulemaking.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 1 and 301**

[TD 9175]

**RIN 1545–BE19**

**Returns Required on Magnetic Media**

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

**ACTION:** Temporary regulations.

**SUMMARY:** This document contains temporary regulations relating to the requirements for filing corporate income tax returns and returns of organizations required to file returns under section 6033 on magnetic media pursuant to section 6011(e) of the Internal Revenue Code. The term magnetic media

includes any magnetic media permitted under applicable regulations, revenue procedures, or publications, including electronic filing. 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 in this issue of the **Federal Register**.

**DATES:** These regulations are effective January 12, 2005.

**FOR FURTHER INFORMATION CONTACT:** Michael E. Hara, (202) 622–4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

Electronic filing of tax returns benefits taxpayers and the IRS by eliminating the manual processing of returns and reducing errors that are more likely to occur during the manual preparation and processing of paper returns. Electronic filing results in faster settling of accounts and better customer service because the time required to process paper returns is eliminated. The error rate for corporate income tax returns filed on Form 1120, “U.S. Corporation Income Tax Return” and Form 1120S, U.S. Income Tax Return for an S Corporation,” on paper is approximately 20 percent. Information returns required to be filed under section 6033, which include Form 990, “Return of Organization Exempt From Income Tax,” and Form 990–PF, “Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation,” that are filed on paper have an error rate of approximately 35 percent. The error rate for paper returns is due in roughly equal parts to IRS processing errors and taxpayer return preparation mistakes. By contrast, electronically filed returns have an error rate of less than one percent because these returns are subject to screening by the IRS prior to being accepted and are not required to be input manually by the IRS. Furthermore, returns required to be filed pursuant to section 6033 must be made available to the public by both the organization and the IRS pursuant to section 6104. Many state charity regulatory agencies rely on these returns. Requiring these returns to be filed electronically improves the accuracy of the information for both public and regulatory oversight of these organizations.

Electronic filing of returns improves taxpayer satisfaction and confidence in the filing process, and may be more cost effective for taxpayers who file electronically. Electronic filing will enable the IRS to review taxpayer

submissions expeditiously to reduce audit cycle time and will help the IRS identify emerging trends.

In February 2004, the IRS introduced Modernized e-File, a new electronic filing system for corporations required to file Form 1120 or Form 1120S and organizations required to file Form 990. During the development of Modernized e-File, the IRS worked closely with taxpayers and tax professionals to ensure that the new electronic filing system would satisfy their needs. Modernized e-File alleviates the burden of filing massive paper returns, which may be up to 50,000 pages in length. Electronically filed returns are processed upon receipt and, shortly thereafter, an IRS acknowledgment message is generated to inform taxpayers or tax professionals that the return has been accepted or rejected. Error messages for rejected returns identify the reasons the return was rejected and make it easier for the taxpayer or tax professional to correct the errors. Modernized e-File streamlines electronic filing by eliminating the need for paper documents to be mailed to the IRS and enables taxpayers to attach forms and schedules, along with other documents, to the return in Portable Document Format (PDF).

Section 6011(e) authorizes the Secretary to prescribe regulations providing the standards for determining which returns must be filed on magnetic media or in other machine-readable form. Section 6011(e)(2) provides that the Secretary may not require any person to file returns on magnetic media unless the person is required to file at least 250 returns during the calendar year. Section 6011(e)(2)(B) requires that the Secretary, prior to issuing regulations requiring these entities to file returns on magnetic media, take into account (among other relevant factors) the ability of the taxpayer to comply at reasonable cost with the requirements of the regulations. The term magnetic media includes any magnetic media permitted under applicable regulations, revenue procedures, or publications, including electronic filing. Recognizing the benefits of electronic filing, Congress enacted section 2001(a) of the IRS Restructuring and Reform Act of 1998, Public Law 105–206, 112 Stat. 727, which states that the policy of Congress is to promote paperless filing, with a long-range goal of providing for the filing of at least 80 percent of all Federal and information returns in electronic form by 2007.

The IRS has partnered with taxpayers and tax practitioners in the design of Modernized e-File to minimize burdens