

DEPARTMENT OF TRANSPORTATION**Office of the Secretary****14 CFR Parts 200, 217, 234, 241, 247, 248, 249, 250, 291, 298, 374a, 385, 399****RIN 2139-AA03****Technical Amendments; Organizational Change; Miscellaneous Editorial Changes; and Conforming Amendments****AGENCY:** Office of the Secretary, DOT.**ACTION:** Final rule.

SUMMARY: The Bureau of Transportation Statistics under delegated authority 49 CFR 1.71(a) amends the Secretary's regulations in order to reflect recent Departmental organizational changes, correct outdated organizational and statutory references, and eliminate obsolete provisions. It also makes editorial changes to correct addresses and make other technical corrections. This rule makes no substantive changes to current regulations.

EFFECTIVE DATE: This rule is effective on December 26, 1995.

FOR FURTHER INFORMATION CONTACT: Bernie Stankus; Regulations Division, Office of Airline Information, K-25, U.S. Department of Transportation, 400 Seventh Street SW., Washington, DC 20590, (202) 366-4387.

SUPPLEMENTARY INFORMATION:**Background and Purpose**

Responsibility for the Department's aviation information program was transferred from the Administrator of the Research and Special Programs Administration (RSPA) to the Director of the Bureau of Transportation Statistics (BTS) in May 1995. Before RSPA, the function resided in the Civil Aeronautics Board (CAB) until the sunset of the latter. The office that has this responsibility is the Office of Airline Information (OAI). Before the transfer, this office was known as the Office of Airline Statistics (OAS) and, prior to a 1990 reorganization of RSPA, the Office of Aviation Information Management (OAIM). This rule reflects the transfer by revising those portions of the CFR that still refer to RSPA, CAB, OAS, and OAIM with respect to the aviation information program.

The rule also makes editorial changes throughout the 14 CFR chapter II to eliminate obsolete provisions, and to correct addresses, terminology, cross-references, and outdated titles of Department organizations and officials. These changes are necessitated in part by the revision and recodification of the

Federal Aviation Act within subtitle VII of title 49 of the United States Code (Transportation) by action of Public Law 103-272, enacted July 5, 1994. 14 CFR 399.100 is being removed since it is redundant to 14 CFR part 241 section 19-7(d); the policy regarding release of international passenger origin and destination statistics remains unchanged.

Notice and Opportunity for Public Comment Unnecessary

Since this amendment relates to departmental management, organization, procedure, and practice, notice and comment are unnecessary. The amendments made in this document are ministerial, removing obsolete and redundant material and making minor technical and terminology changes. For the same reason, good cause exists for not publishing this rule at least 30 days before its effective date, as is ordinarily required by 5 U.S.C. 553(d). Therefore, this final rule is effective upon publication in the Federal Register.

Regulatory Evaluation

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040, February 26, 1979). As this rule involves internal agency practices and procedures, it will not impose any costs on the public.

Paperwork Reduction Act

This rule contains no reporting or recordkeeping requirements.

Federalism

The Bureau of Transportation Statistics has analyzed this rule under the principles and criteria in Executive Order 12612 and has determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

National Environmental Protection Act

The Bureau of Transportation Statistics has also analyzed the proposed amendments for the purpose of the National Environmental Protection Act. The amendments will not have any impact on the quality of the human environment.

List of Subjects**14 CFR Part 200**

Air transportation.

14 CFR Part 217

Air carriers, Reporting and recordkeeping requirements.

14 CFR Part 234

Air carriers, Consumer protection, Reporting and recordkeeping requirements.

14 CFR Part 241

Air carriers, Reporting and recordkeeping requirements, Uniform System of Accounts.

14 CFR Part 247

Air carriers, Airports.

14 CFR Part 248

Air carriers, Reporting and recordkeeping requirements, Uniform System of Accounts.

14 CFR Part 249

Air carriers, Reporting and recordkeeping requirements, Truth in lending, Uniform System of Accounts.

14 CFR Part 250

Air carriers, Consumer protection, Reporting and recordkeeping requirements.

14 CFR Part 291

Administrative practice and procedure, Air carriers, Freight, Reporting and recordkeeping requirements.

14 CFR Part 298

Air taxis, Reporting and recordkeeping requirements.

14 CFR Part 374a

Air carriers, Credit, Political candidates, Reporting and recordkeeping requirements.

14 CFR Part 385

Organization and functions (Government agencies).

14 CFR Part 399

Administrative practice and procedure, Air carriers, Air rates and fares, Air taxis, Consumer protection, Small businesses.

For the reasons set out in the preamble, the Bureau of Transportation Statistics under delegated authority 49 CFR 1.71(a) amends the Secretary's regulations in 14 CFR chapter II as set forth below.

PART 200—DEFINITIONS AND INSTRUCTIONS

1. The authority citation for part 200 continues to read as follows:

Authority: 49 U.S.C. chapters 401, 411, 413, 415, 417, 461.

2. In § 200.1, add new paragraph (h) to read as follows:

§ 200.1 Terms and definitions.

* * * * *

(h) *BTS* means the Bureau of Transportation Statistics, U.S. Department of Transportation.

PART 217—REPORTING TRAFFIC STATISTICS BY FOREIGN AIR CARRIERS IN CIVILIAN SCHEDULED, CHARTER, AND NONSCHEDULED SERVICES

3. The authority citation for part 217 is revised to read as follows:

Authority: 49 U.S.C. 329 and chapters 401, 413, 417.

§§ 217.3, 217.5, 217.6, 217.7, 217.9, 217.10 [Amended]

4. In the list below, for each section indicated in the left column, remove the term indicated in the middle column from wherever it appears in the section, and add the term indicated in the right column:

Section	Remove	Add
217.3(a)	RSPA	BTS.
217.3(e)	Research and Special Programs Administration	Bureau of Transportation Statistics.
217.5(b)(1)	Office of Aviation Information Management	Office of Airline Information.
217.5(b)(1) and (3)	OAIM's	OAI's.
217.5(b)(1), (3), and (6)	OAIM	OAI.
217.6(a)	Office of Aviation Information Management	Office of Airline Information.
217.7	RSPA	BTS.
217.9(a)	Office of Aviation Information Management	Office of Airline Information.
217.10(b)	Office of Aviation Information Management, DAI-1, Research and Special Programs Administration, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
217.10, appendix (a)(3)	Data Administration Division, DAI-20, Room 4125, Office of Aviation Information Management, Research and Special Programs Administration, U.S. Department of Transportation, 400 Seventh Street, SW., Washington, DC 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
217.10, appendix (f) (1) and (2)	OAIM	OAI.
217.10, appendix (f) (2)	RSPA	BTS.
217.10, appendix (g) (1) and (2)	OAIM	OAI.
217.10, appendix (g)(1)(i)	Office of Aviation Information Management	Office of Airline Information.
217.10, appendix (i)(2)	OAIM	OAI.

§ 217.10 [Amended]

5. In § 217.10, the appendix is amended by removing paragraph (h).

PART 234—AIRLINE SERVICE QUALITY PERFORMANCE REPORTS

6. The authority citation for part 234 is revised to read as follows:

Authority: 49 U.S.C. 329 and chapters 401, 417.

7. The Note preceding § 234.1 is revised to read as follows:

Note: The reporting requirements contained in this part have been approved by the Office of Management and Budget under control number 2138-0041.

§§ 234.2, 234.4, 234.5, 234.6, 234.8, 234.12 [Amended]

8. In the list below, for each section indicated in the left column, remove the term indicated in the middle column from wherever it appears in the section, and add the term indicated in the right column:

Section	Remove	Add
234.2 "Reportable flight"	Office of Airline Statistics	Office of Airline Information.
234.2 "Reporting carrier"	Section 401 of the Federal Aviation Act of 1958	49 U.S.C. 41102.
234.2 "Reporting carrier"	Office of Airline Statistics	Office of Airline Information.
234.4(a)	RSPA	BTS.
234.4(a)	Office of Airline Statistics	Office of Airline Information.
234.5	Office of Airline Statistics	Office of Airline Information.
234.6	Office of Airline Statistics	Office of Airline Information.
234.8(a)	Office of Airline Statistics	Office of Airline Information.
234.12	Administrator, Research and Special Programs Administration.	Director, Bureau of Transportation Statistics.

PART 241—UNIFORM SYSTEM OF ACCOUNTS AND REPORTS FOR LARGE CERTIFICATED AIR CARRIERS

9. The authority citation for part 241 is revised to read as follows:

Authority: 49 U.S.C. 329 and chapters 401, 411, 417.

§§ 241.03, 04, 1-1, 1-2, 1-3, 1-4, 1-5, 1-6, 1-7, 1-8, 2.1, 2-4, 3, 6, 12, 17, 19-1, 19-5, 19-7, 21, 22, 23, 24, 25 [Amended]

10. In the list below, for each section indicated in the left column, remove the

term indicated in the middle column from wherever it appears in the section, and add the term indicated in the right column:

Section	Remove	Add
241 Sec. 03 "Air carrier, charter"	Section 401(d)(3) of the Federal Aviation Act of 1958, as amended.	49 U.S.C. 41102(a)(3).
241 Sec. 03 "Air carrier, large certificated"	Section 401 of the Federal Aviation Act of 1958	49 U.S.C. 41102.
241 Sec. 03 "Certificate of Public Convenience and Necessity"	Section 401, of the Act	49 U.S.C. 41102.
241 Sec. 03 "Person controlling an air carrier"	Section 101 (32) of the Act	49 U.S.C. 40102.
241 Sec. 03, "Section 418 cargo operations"	Section 418	Section 41103.
241 Sec. 03, "Section 418 cargo operations"	Section 418 of the Act	49 U.S.C. 41103.
241 Sec. 03 "Traffic, nonrevenue"	Section 403(b) of the Federal Aviation Act	49 U.S.C. 41511(a).
241 Sec. 03 "Traffic, nonrevenue"	Part 223 of the Board's Economic Regulations	14 CFR part 223.
241 Sec. 03 "Traffic, revenue"	Section 403(b) of the Federal Aviation Act	49 U.S.C. 41511(a).
241 Sec. 03 "Traffic, revenue"	Part 223 of the Board's Economic Regulations	14 CFR part 223.
241 Sec. 04(b)	Office of Airline Statistics	Office of Airline Information.
241 Sec. 1-1	Board	BTS.
241 Sec. 1-1	Civil Aeronautics Board	BTS.
241 Sec. 1-1	407 and 416 of the Federal Aviation Act of 1958, as amended.	49 U.S.C. 41701 and 41708.
241 Sec. 1-2	Civil Aeronautics Board	BTS.
241 Sec. 1-3(a)	Civil Aeronautics Board	BTS.
241 Sec. 1-4(b)	Civil Aeronautics Board	BTS.
241 Sec. 1-4(b)	Board	BTS.
241 Sec. 1-5(c)	Civil Aeronautics Board	DOT.
241 Sec. 1-5(c)	Part 249 of the Economic Regulations of the Civil Aeronautics Board.	14 CFR part 249.
241 Sec. 1-6(a)	Civil Aeronautics Board	BTS.
241 Sec. 1-6(b)	Section 406 subsidy, interchange sales, and mutual aid assistance.	And interchange sales.
241 Sec. 1-7	Office of Aviation Information Management, DAI-1, Research and Special Programs Administration.	Office of Airline Information, K-25, Bureau of Transportation Statistics.
241 Sec. 1-8	Data Administration Division, DAI-20, Office of Aviation Information Management, Room 4125, Research and Special Programs Administration, U.S. Department of Transportation, 400 Seventh Street, S.W., Washington, D.C., 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
241 Sec. 2.1(a)	Office of Aviation Information Management (OAIM) ..	Office of Airline Information (OAI).
241 Sec. 2.1(b)	OAIM	OAI.
241 Sec. 2.1(c)	Office of Aviation Information Management/RSPA, DAI-1, U.S. Department of Transportation, Washington, DC 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
241 Sec. 2-4(a)	Civil Aeronautics Board	BTS.
241 Sec. 2-4(d)	Civil Aeronautics Board	DOT.
241 Sec. 3, Note at end of Table	CAB	BTS.
241 Sec. 6, 1609	Civil Aeronautics Board	BTS.
241 Sec. 6, 1629, Note	RSPA	BTS.
241 Sec. 6, 1649	Civil Aeronautics Board	BTS.
241 Sec. 6, 1830(a) and (e)	Civil Aeronautics Board	DOT.
241 Sec. 6, 1830(c)	Board	DOT.
241 Sec. 6, 1890(g)	Civil Aeronautics Board	DOT.
241 Sec. 6, 1890(g)	Board	BTS.
241 Sec. 6, 1890(h)	Civil Aeronautics Board	BTS.
241 Sec. 6, 2130(b)	RSPA	BTS.
241 Sec. 12, 01(a)	Section 403(b) of the Federal Aviation Act	49 U.S.C. 41511(a).
241 Sec. 12, 01(a)	Part 223 of the Board's Economic Regulations	14 CFR part 223.
241 Sec. 12, 08	Section 419 of the Federal Aviation Act	49 U.S.C. 41733.
241 Sec. 12, 19(a)	Section 403(b) of the Federal Aviation Act	49 U.S.C. 41511(a).
241 Sec. 12, 19(a)	Part 223 of the Board's Economic Regulations	14 CFR part 223.
241 Sec. 12, 75.6	Civil Aeronautics Board	BTS.
241 Sec. 12, 77(b)	Civil Aeronautics Board	BTS.
241 Sec. 12, 78	Civil Aeronautics Board	BTS.
241 Sec. 12, 79(a)	Civil Aeronautics Board	BTS.
241 Sec. 17, 96	RSPA	BTS.
241 Sec. 19-1(a)	Section 418 of the Act	49 U.S.C. 41103.
241 Sec. 19-1(c)	OAIM	OAI.
241 Sec. 19-5(c)(2)	Office of Aviation Information Management (OAIM) ..	Office of Airline Information (OAI).
241 Sec. 19-5(c)(2)	OAIM's	OAI's.
241 Sec. 19-5(c)(6)	OAIM	OAI.
241 Sec. 19-5(c)(22)	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7(a)	Research and Special Programs Administration (RSPA), Office of Aviation Information Management (OAIM).	Bureau of Transportation Statistics (BTS), Office of Airline Information (OAI).

Section	Remove	Add
241 Sec. 19-7(a)	Office of Aviation Information Management, RSPA, Department of Transportation, DAI-1, 400 Seventh Street, SW., Washington, DC 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
241 Sec. 19-7(b)	RSPA	BTS.
241 Sec. 19-7(b) and (c)	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, introductory text.	Robin A. Caldwell, Director, Office of Aviation Information Management, DAI-1, Research and Special Programs Administration, Room 4125, U.S. Department of Transportation, 400 Seventh Street, SW., Washington, DC 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
241 Sec. 19-7, Appendix A, IV.C(2)	RSPA	BTS.
241 Sec. 19-7, Appendix A, IV.C(2)	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, IV.E	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, V., footnotes 4 and 5.	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, V.C(2)	RSPA	BTS.
241 Sec. 19-7, Appendix A, VI.B	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, VII.A	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, VIII.A(2)	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, VIII.B	OAIM	OAI.
241 Sec. 19-7, Appendix A, IX., introductory text.	RSPA	BTS.
241 Sec. 19-7, Appendix A, IX.B	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 19-7, Appendix A, IX.B	OAIM	OAI.
241 Sec. 19-7, Appendix A, IX.C	RSPA	BTS.
241 Sec. 21(a), (b) and (d)	CAB	BTS.
241 Sec. 21(a)	Civil Aeronautics Board	BTS.
241 Sec. 21(e)	Office of Airline Statistics	Office of Airline Information.
241 Sec. 21(i)	Board's Comptroller	Office of Airline Information.
241 Sec. 21(k)	Board	BTS.
241 Sec. 22	CAB	BTS.
241 Sec. 22	Civil Aeronautics Board	BTS.
241 Sec. 22(a), Tables	RSPA	BTS.
241 Sec. 22(a), List of Schedules Table, footnotes (1) and (2).	\$10	\$20 .
241 Sec. 22(a), List of Schedules Table, footnote (3).	Section 418	49 U.S.C. 41103.
241 Sec. 22(b), introductory text	CAB	BTS.
241 Sec. 22(b), introductory text	Civil Aeronautics Board	BTS.
241 Sec. 22(e)	<i>Manual of ADP Instructions, Outputs, Codes and Related Material</i> , which is available from the Board's Information Management Division.	Accounting and Reporting Directives, which are available from OAI.
241 Sec. 22, parenthetical phrase at the end.	3024-0013	2138-0013.
241 Sec. 23, Schedule A, (a)	RSPA	BTS.
241 Sec. 23, Schedule B-1.1, (b)	Board's Information Management Division	Office of Airline Information.
241 Sec. 23, Schedule B-43, (b)	No. 137	No. 178.
241 Sec. 23, Schedule B-43, (b)	Office of Airline Statistics	Office of Airline Information.
241 Sec. 24, Schedule P-1.1, (c)	Board's Information Management Division	Office of Airline Information.
241 Sec. 24, Schedule P-1.1, (i)	Section 419 of the Federal Aviation Act	49 U.S.C. 41733.
241 Sec. 24, Schedule P-1(a), (e)	Section 401 of the Act	49 U.S.C. 41102.
241 Sec. 24, Schedule P-2, title	<i>Notes to RSPA Form 41 Report</i>	<i>Notes to BTS Form 41 Report</i> .
241 Sec. 24, Schedule P-5.1, (e)	<i>Manual of ADP Instructions, Outputs, Codes and Related Material</i> .	Accounting and Reporting Directives.
241 Sec. 24, Schedule P-5.2, (c)	<i>Manual of ADP Instructions, Outputs, Codes and Related Material</i> .	Accounting and Reporting Directives.
241 Sec. 24, Schedule P-5.2, (c)	Board's Information Management Division	Office of Airline Information.
241 Sec. 24, Schedule P-5.2, (d)	Board	BTS.
241 Sec. 24, Schedule P-12a, (k), introductory text.	Board	BTS.
241 Sec. 24, Schedule P-12a, (k)(1)	Board	DOT.
241 Sec. 24, Schedule P-12a, (k)(3)	Board	BTS.
241 Sec. 24, parenthetical phrase at the end.	3024-0013	2138-0013.
241 Sec. 25, General Instructions, (b) ..	Office of Aviation Information Management, RSPA ...	Office of Airline Information, BTS.
241 Sec. 25, Schedule T-100(f), (a)	402 permits	Section 41302 permits.
241 Sec. 25, Schedule T-100(f), (b)	Office of Aviation Information Management, DAI-1, Research and Special Programs Administration, Department of Transportation, 400 Seventh Street SW., Washington, DC 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
241 Sec. 25, Appendix, (a)	401	49 U.S.C. 41102.
241 Sec. 25, Appendix, (a)	Section 418 of the Act	49 U.S.C. 41103.
241 Sec. 25, Appendix, (a)	Office of Aviation Information Management (OAIM) ..	Office of Airline Information (OAI).
241 Sec. 25, Appendix, (c)(2)(ii)	OAIM	OAI.

Section	Remove	Add
241 Sec. 25, Appendix, (e)	Data Administration Division, DAI-20, Room 4125, Office of Aviation Information Management, Research and Special Programs Administration, U.S. Department of Transportation, 400 Seventh Street SW., Washington, DC 20590.	Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590.
241 Sec. 25, Appendix, (m)	Office of Aviation Information Management	Office of Airline Information.
241 Sec. 25, Appendix, (m)	OAIM	OAI.
241 Sec. 25, Appendix, (n)	RSPA	BTS.
241 Sec. 25, parenthetical phrase at the end.	3024-0013	2138-0013.

§ 241.03 [Amended]

11. In Part 241 Sec. 03, remove the definition "Board" and add the following definition in appropriate alphabetical order to read as follows:

Section 03—Definitions for Purposes of This System of Accounts and Reports

* * * * *

BTS. The Bureau of Transportation Statistics.

* * * * *

§ 241.2-5 [Amended]

12. In Part 241 Sec. 2-4(c), remove the term "and Pan American" wherever it appears.

§ 241.22 [Amended]

13. In Part 241 Sec. 22(b)(3), remove the term "Board" where it appears seven times, and add, in place of the first, sixth, and seventh occurrences, the term "BTS", and add, in place of the second, third, fourth, and fifth occurrences, the term "DOT".

§ 241.25 [Amended]

14. In Part 241 Sec. 25, Schedule T-8, paragraph (a) is revised to read as follows:

Schedule T-8—Report of All-Cargo Operations

(a) This schedule shall be filed annually by all air carriers that conduct

all-cargo operations under certificates issued under 49 U.S.C. 41103.

* * * * *

15. Part 241 Sec. 25, Schedule T-9 is removed.

PART 247—DIRECT AIRPORT-TO-AIRPORT MILEAGE RECORDS

16. The authority citation at the end of part 247 is revised to read as follows:

Authority: 49 U.S.C. chapter 401.

§ 247.1 [Amended]

17. In § 247.1, remove the term "Office of Airline Statistics" and add "Office of Airline Information" in its place, and remove the term "Research and Special Programs Administration" and add "Bureau of Transportation Statistics" in its place.

PART 248—SUBMISSION OF AUDIT REPORTS

18. The authority citation for part 248 is revised to read as follows:

Authority: 49 U.S.C. 329 and chapters 401, 411, 417.

§ 248.2 [Amended]

19. In § 248.2, remove the term "Board's Office of the Comptroller" and add "Office of Airline Information" in its place.

20. In the parenthetical phrase at the end of § 248.2, remove the term "3024-0004" and add "2138-0004" in its place.

§ 248.4 [Amended]

21. In § 248.4, remove the term "Board's Office of the Comptroller" and add "Office of Airline Information" in its place, and remove the term "CAB" and add "BTS" in its place.

§ 248.5 [Amended]

22. In § 248.5, remove the term "Board" and add "BTS" in its place.

PART 249—PRESERVATION OF AIR CARRIER RECORDS

23. The authority citation for part 249 is revised to read as follows:

Authority: 49 U.S.C. 329 and chapters 401, 411, 413, 417.

24. In the Note preceding Subpart A of part 249, remove the term "3024-0006" and add "2138-0006" in its place.

§§ 249.1, 249.2, 249.3, 249.4, 249.7, 249.8, 249.9, 249.10, 249.20, 249.21, 249.30, 249.31 [Amended]

25. In the list below, for each section indicated in the left column, remove the term indicated in the middle column from wherever it appears in the section, and add the term indicated in the right column:

Section	Remove	Add
249.1(a)	Section 101(3) of the Act	49 U.S.C. 40102.
249.2	<i>Board</i>	<i>DOT</i> .
249.2	Board	DOT.
249.2	Board's	DOT's.
249.2 " <i>Certificated air carrier</i> "	Civil Aeronautics Board	Department of Transportation.
249.2 " <i>Certificated air carrier</i> "	Section 401 of the Act	49 U.S.C. 41102.
249.2 " <i>Certificated air carrier</i> "	Section 418 of the Act	49 U.S.C. 41103.
249.3(a)	Chief, Data Requirements Division, Office of the Comptroller.	Director, Office of Airline Information.
249.3(b)	Board	DOT.
249.4(c)	Board	DOT.
249.7	Board	DOT.
249.7	Chief, Data Requirements Division, Office of the Comptroller.	Director, Office of Airline Information.
249.7(a)	Case arising under section 406 of the Act	Mail rate case.
249.8	Chief, Data Requirements Division, Office of the Comptroller.	Director, Office of Airline Information.
249.9	Board	DOT.

Section	Remove	Add
249.10	Chief, Data Requirements Division, Office of the Comptroller.	Director, Office of Airline Information.
249.10	Chief's	Director's.
249.20, Schedule of Records	CAB	BTS.
249.21	Board	DOT.
249.30	Section 101 of the Federal Aviation Act of 1958	49 U.S.C. 40102.
249.30	Section 402 of the Act	49 U.S.C. 41302.
249.31	Board	DOT.

PART 250—OVERSALES

26. The authority citation for part 250 is revised to read as follows:

Authority: 49 U.S.C. chapters 401, 411, 413, 417.

§ 250.10 [Amended]

27. In § 250.10, remove the term "RSPA" and add "BTS" in its place.

PART 291—CARGO OPERATIONS IN INTERSTATE AIR TRANSPORTATION

28. The authority citation for part 291 continues to read as follows:

Authority: 49 U.S.C. chapters 401, 411, 415, 417.

§ 291.42 [Amended]

29. In § 291.42(a)(2), remove the term "Data Administration Division, DAI-20, room 4125, Office of Airline Statistics, Research and Special Programs Administration, Department of Transportation, 400 Seventh Street, SW., Washington, DC 20590-0001" and add "Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590" in its place.

PART 298—EXEMPTIONS FOR AIR TAXI AND COMMUTER AIR CARRIER OPERATIONS

30. The authority citation for part 298 continues to read as follows:

Authority: 49 U.S.C. chapters 401, 411, 417.

§ 298.60 [Amended]

31. In § 298.60, remove the term "RSPA" and add "BTS" in its place.

32. In § 298.60(a), remove the term "Research and Special Programs Administration" and add "Bureau of Transportation Statistics" in its place.

33. In § 298.60(b), remove the term "Office of Airline Statistics" and add "Office of Airline Information" in its place.

34. In § 298.60(c), remove the term "Data Administration Division; DAI-20, Room 4125; Office of Airline Statistics; Research and Special Programs Administration; Department of Transportation; 400 Seventh Street, SW.; Washington, D.C. 20590" and add

"Office of Airline Information, K-25, Room 4125, U.S. Department of Transportation, 400 Seventh St., SW., Washington, DC 20590" in its place.

35. In § 298.60(e), remove the term "366-9847" and add "366-9059" in its place.

§ 298.61 [Amended]

36. In § 298.61(a) and (g), remove the term "RSPA" and add "BTS" in its place.

37. In § 298.61(g), remove the term "Office of Airline Statistics" and add "Office of Airline Information" in its place.

§ 298.62 [Amended]

38. In § 298.62(a), remove the term "RSPA" and add "BTS" in its place.

§ 298.63 [Amended]

39. In § 298.63(a), remove the term "RSPA" and add "BTS" in its place.

40. In § 298.63(c), remove the term "Manual of ADP Instructions, Outputs, Codes and Related Material" and add "Accounting and Reporting Directives" in its place.

41. In § 298.63(c), remove the term "RSPA's Office of Airline Statistics" and add "BTS" Office of Airline Information" in its place.

§ 298.64 [Amended]

42. In § 298.64(a), remove the term "RSPA" and add "BTS" in its place.

43. In § 298.64(e), remove the term "RSPA's Office of Airline Statistics" and add "BTS" Office of Airline Information" in its place.

§ 298.65 [Amended]

44. In § 298.65(a), remove the term "RSPA" and add "BTS" in its place, and remove the term "RSPA's Office of Airline Statistics" and add "BTS" Office of Airline Information" in its place.

45. In § 298.65(b), remove the term "Office of Airline Statistics" and add "Office of Airline Information" in its place.

§ 298.66 [Amended]

46. In § 298.66, remove the term "Office of Airline Statistics" and add "Office of Airline Information" in its place.

PART 374a—EXTENSION OF CREDIT BY AIRLINES TO FEDERAL POLITICAL CANDIDATES

47. The authority citation for part 374a is revised to read as follows:

Authority: 49 U.S.C. chapters 401, 411, 415, 417.

§ 374a.6 [Amended]

48. In § 374a.6(a), remove the term "Board" and add "Bureau of Transportation Statistics" in its place.

49. In § 374a.6(b)(2), remove the term "Board's Bureau of Accounts and Statistics" and add "Office of Airline Information" in its place.

50. In § 374a.6(c), remove the term "Board's Bureau of Accounts and Statistics" and add "Office of Airline Information" in its place.

§ 374a.7 [Amended]

51. In § 374a.7(b), remove the term "Board" and add "DOT" in its place.

PART 385—STAFF ASSIGNMENTS AND REVIEW OF ACTION UNDER ASSIGNMENTS

52. The authority citation for part 385 is revised to read as follows:

Authority: 49 U.S.C. chapters 401, 417.

§ 385.1 [Amended]

53. In § 385.1 "Reviewing Official", remove the term "the Administration of the Research, and Special Programs Administration" and add "the Director of the Bureau of Transportation Statistics" in its place.

§ 385.2 [Amended]

54. In § 385.2, remove the term "Administrator, Research and Special Programs Administration (RSPA)" and add "Director, Bureau of Transportation Statistics (BTS)" in its place.

§ 385.27 [Amended]

55. In the section heading for § 385.27, remove the term "Office of Aviation Information Management, Research and Special Programs Administration" and add "Office of Airline Information, Bureau of Transportation Statistics" in its place.

56. In the introductory text to § 385.27, remove the term "Office of

Aviation Information Management, Research and Special Programs Administration (RSPA)" and add "Office of Airline Information, Bureau of Transportation Statistics (BTS)" in its place.

57. In § 385.27(d), remove the term "RSPA" and add "BTS" in its place.

58. In § 385.27(i), remove the term "RSPA" and add "BTS" in its place, and remove the term Administrator, RSPA" and add "Director, BTS" in its place.

59. In § 385.27(m), remove the term "and with the policy set forth in § 399.100 of this chapter".

PART 399—STATEMENTS OF GENERAL POLICY

60. The authority citation for part 399 continues to read as follows:

Authority: 49 U.S.C. chapters 401, 411, 413, 415, 417, 419, 461.

§ 399.50 [Amended]

61. In § 399.50, remove the term "Board" and add "Bureau of Transportation Statistics" in its place, and remove the term "section 901(a) of the Act" and add "49 U.S.C. 46301" in its place.

§ 399.51 [Amended]

62. In § 399.51, remove the term "Board" and add "Bureau of Transportation Statistics" in its place.

§ 399.52 [Amended]

63. In § 399.52, remove the term "Board" and add "DOT" in its place.

§ 399.100 [Removed]

64. Section 399.100 is removed.

Issued in Washington, DC, on December 19, 1995.
T.R. Lakshmanan,
Director, Bureau of Transportation Statistics.
[FR Doc. 95-31188 Filed 12-22-95; 8:45 am]
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[T.D. 8642]

RIN 1545-AR48; 1545-AR93

Recognition of Gain or Loss by Contributing Partner on Distribution of Contributed Property or Other Property

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the recognition of

gain or loss on certain distributions of contributed property by a partnership under section 704(c)(1)(B) of the Internal Revenue Code of 1986 (Code). This document also contains final regulations relating to the recognition of gain on certain distributions to a contributing partner under section 737. The final regulations affect partnerships and their partners and are necessary to provide guidance for complying with the applicable tax law.

EFFECTIVE DATE: These regulations are effective for January 9, 1995.

FOR FURTHER INFORMATION CONTACT: Stephen J. Coleman, (202) 622-3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The Revenue Reconciliation Act of 1989 added section 704(c)(1)(B) and section 704(c)(2) to the Internal Revenue Code. Section 704(c)(1)(B) provides that, in the case of a distribution of contributed property to another partner within five years of its contribution, the contributing partner must recognize gain or loss in an amount equal to the gain or loss the partner would have been allocated under section 704(c)(1)(A) on a sale of the property by the partnership at its fair market value at the time of the distribution. Section 704(c)(2) provides an exception for distributions of certain like-kind property.

The Energy Policy Act of 1992 added section 737 to the Code. Section 737 requires a partner who contributes appreciated property to recognize gain on a subsequent distribution of other property to the contributing partner to the extent of the lesser of (i) the net pre-contribution gain on property contributed by the partner, or (ii) the excess of the value of the distributed property over the adjusted basis of the partner's interest in the partnership.

On January 9, 1995, a notice of proposed rulemaking (PS-76-92; PS-51-93) under section 704(c)(1)(B) and section 737 was published in the Federal Register (60 FR 2352). Written comments responding to this notice were received. No public hearing was held because no hearing was requested. After consideration of all comments received, the proposed regulations under section 704(c)(1)(B) and section 737 are adopted as revised by this Treasury decision.

Summary of Significant Comments and Revisions

The significant comments on the proposed regulations and the revisions made in the final regulations are discussed below.

A. Section 704(c)(1)(B)

Determination of Gain and Loss

The proposed regulations provide that section 704(c)(1)(B) applies only to a distribution that is properly characterized as a distribution to a partner acting in the capacity of a partner within the meaning of section 731 and section 737, and not to a transaction or distribution that is subject to provisions other than section 731(a) or section 737. Comments requested that the provision be clarified. The final regulations clarify that section 704(c)(1)(B) applies only to the extent that a transaction is a distribution under section 731. References to transactions and distributions not subject to section 704(c)(1)(B) have been deleted.

One commentator suggested certain clarifying revisions to the proposed regulations' definition of fair market value. The definition in the proposed regulations, however, is identical to the definition of fair market value in the 704(b) regulations, and distributed property should have the same fair market value for purposes of determining gain and loss under section 704(c)(1)(B) and determining capital account adjustments under section 704(b). The final regulations therefore adopt the definition in the proposed regulations without change.

The proposed regulations provide that the amount of gain or loss resulting from a distribution of partnership property is determined as if the distributed property had been sold by the partnership to the distributee partner. As a result, if built-in loss property is distributed to a partner that holds more than a 50 percent interest in partnership capital or profits, the built-in loss that otherwise would be recognized is disallowed under section 707(b)(1)(A). One commentator suggested that section 704(c)(1)(B) was intended to address disguised sales between partners and that, therefore, a loss should be disallowed on a distribution only if it would be disallowed on a direct sale between the partners. Section 704(c)(1)(B), however, respects the form of the transaction as between the partnership and a partner and does not recast the transaction as a disguised sale. See H.R. Rep. No. 247, 101st Cong., 1st Sess. 406 (1989). The final regulations therefore adopt the proposed regulations without change.

Several of the provisions in the proposed regulations refer to distributions that are part of "the same plan or arrangement." Commentators requested clarification of this term. The reference to distributions that are part of the same plan or arrangement was