

**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, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE 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 the FAA Order 7400.9S, Airspace Designations and Reporting Points, signed October 3, 2008, and effective October 31, 2008 is amended as follows:

Paragraph 6002. Class E airspace designated as surface areas.

\* \* \* \* \*

**ANM WA E2 Eastsound, WA [New]**

Eastsound Orcas Island Airport, WA (Lat. 48°42'29" N., long. 122°54'38" W.)

Within a 3.8-mile radius of the Eastsound Orcas Island Airport and within 3.7 miles each side of the 163° bearing extending from the 3.8-mile radius to 9.2 miles south of the Eastsound Orcas Island Airport. This Class E 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.

\* \* \* \* \*

Issued in Seattle, Washington, on July 27, 2009.

**H. Steve Karnes,**

*Acting Manager, Operations Support Group, Western Service Center.*

[FR Doc. E9–18684 Filed 8–4–09; 8:45 am]

**BILLING CODE 4910–13–P**

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

[Docket No. FAA–2009–0349; Airspace Docket No. 09–ANM–6]

**Proposed Modification of Class E Airspace; Pueblo, CO**

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This action proposes to modify Class E airspace at Pueblo Memorial Airport, CO. Additional controlled airspace is necessary to facilitate vectoring of Instrument Flight Rules (IFR) traffic from en route airspace to Pueblo Memorial Airport, CO. The FAA is proposing this action to enhance the safety and management of aircraft operations at Pueblo Memorial Airport, CO.

**DATES:** Comments must be received on or before September 21, 2009.

**ADDRESSES:** Send comments on this proposal to the U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC, 20590. Telephone (202) 366–9826. You must identify FAA Docket No. FAA–2009–0349; Airspace Docket No. 09–ANM–6, at the beginning of your comments. You may also submit comments through the Internet at <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:**

Eldon Taylor, Federal Aviation Administration, Operations Support Group, Western Service Center, 1601 Lind Avenue, SW., Renton, WA 98057; telephone (425) 203–4537.

**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 both docket numbers (FAA Docket No. FAA 2009–0349 and Airspace Docket No. 09–ANM–6) and be submitted in triplicate to the Docket Management System (*see ADDRESSES* section for address and phone number). You may also submit comments through the Internet at <http://www.regulations.gov>.

Commenters wishing the FAA to acknowledge receipt of their comments on this action must submit with those comments a self-addressed stamped postcard on which the following statement is made: “Comments to FAA Docket No. FAA–2009–0349 and Airspace Docket No. 09–ANM–6”. 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 action may be changed in light of comments received. All comments submitted will be available for examination in the public docket 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 NPRMs**

An electronic copy of this document may be downloaded through the Internet at <http://www.regulations.gov>. Recently published rulemaking documents can also be accessed through the FAA’s Web page at [http://www.faa.gov/airports/airtraffic/air\\_traffic/publications/airspace\\_amendments/](http://www.faa.gov/airports/airtraffic/air_traffic/publications/airspace_amendments/).

You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office (*see the ADDRESSES* section for the address and phone number) between 9 a.m. and 5 p.m., Monday through Friday, except federal holidays. An informal docket may also be examined during normal business hours at the Northwest Mountain Regional Office of the Federal Aviation Administration, Air Traffic Organization, Western Service Area, Operations Support Group, 1601 Lind Avenue, SW., Renton, WA 98057.

Persons interested in being placed on a mailing list for future NPRM’s should contact the FAA’s Office of Rulemaking, (202) 267–9677, for a copy of Advisory Circular No. 11–2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

**The Proposal**

The FAA is proposing an amendment to Title 14 Code of Federal Regulations (14 CFR) part 71 by modifying Class E airspace at Pueblo Memorial Airport, CO. Additional controlled airspace extending upward 700 feet or more above the surface is necessary to accommodate en route IFR aircraft at Pueblo Memorial Airport, Pueblo, CO. This action would enhance the safety and management of aircraft operations at the airport.

Class E airspace designations are published in paragraph 6005 of FAA Order 7400.9S, signed October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document will be published subsequently in this Order.

The FAA has determined that this proposed regulation only involves an established 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, when promulgated, would not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the U.S. Code. Subtitle 1, Section 106, describes the authority for the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of the airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it establishes additional controlled airspace at Pueblo Memorial Airport, CO.

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#### The Proposed Amendment

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**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 FAA Order 7400.9S, Airspace Designations and Reporting Points, signed October 3, 2008, and effective October 31, 2008 is amended as follows:

*Paragraph 6005. Class E airspace areas extending upward from 700 feet or more above the surface of the earth.*

\* \* \* \* \*

#### ANM CO E5 Pueblo, CO [Modified]

Pueblo Memorial Airport, CO  
(Lat. 38°17'21" N., long. 104°29'48" W.)

That airspace extending upward from 700 feet above the surface within 21.8-mile radius of the Pueblo Memorial Airport, and within the 28.8-mile radius of Pueblo Memorial Airport clockwise between the 070° and 133° bearing from the airport; that airspace extending upward from 1,200 feet above the surface bounded on the north by lat. 38°30'00" N., on the east by V–169, on the south by V–210, on the west by a line from lat. 37°38'00" N., long. 105°00'02" W.; to lat. 38°09'25" N., long. 105°08'06" W.; to lat. 38°05'51" N., long. 105°30'49" W.; to lat. 38°10'00" N., long. 105°33'02" W.; to lat. 38°30'00" N., long. 105°33'02" W.; that airspace extending upward from 13,700 feet MSL bounded by a line beginning at lat. 38°09'25" N., long. 105°08'06" W.; to lat. 37°38'00" N., long. 105°00'02" W.; to lat. 37°34'00" N., long. 105°12'02" W.; to lat. 38°05'51" N., long. 105°30'49" W.; thence to point of beginning, excluding that airspace within Federal airways and the Colorado Springs, CO, Class E airspace area.

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Issued in Seattle, Washington, on July 27, 2009.

**H. Steve Karnes,**

*Acting Manager, Operations Support Group,  
Western Service Center.*

[FR Doc. E9–18736 Filed 8–4–09; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG–112756–09]

RIN 1545–BI60

#### Amendments to the Regulations Regarding Questions and Answers Relating to Church Tax Inquiries and Examinations

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations amending the questions and answers relating to church tax inquiries and examinations. These proposed regulations replace references to positions that were abolished by the Internal Revenue Service Restructuring and Reform Act of 1998 with references that are consistent both with the statute and the IRS's current organizational structure.

**DATES:** Written or electronic comments and requests for a public hearing must be received by November 3, 2009.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–112756–09), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–112756–09), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS–REG–112756–09).

**FOR FURTHER INFORMATION CONTACT:** Concerning these proposed regulations, Benjamin Akins at (202) 622–1124 or Monice Rosenbaum at (202) 622–6070; concerning submission of comments and requests for a public hearing, Richard Hurst, [Richard.A.Hurst@irscounsel.treas.gov](mailto:Richard.A.Hurst@irscounsel.treas.gov), (202) 622–7180 (not a toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

##### *Restrictions on Church Tax Inquiries and Examinations*

This document contains amendments to the regulations on Procedure and Administration (26 CFR part 301) under section 7611 of the Internal Revenue Code. Section 7611 was enacted by section 1033 of the Deficit Reduction Act of 1984 (Pub. L. 98–369, 98 Stat. 1034–1039) ("DRA 1984").

Prior to the enactment of section 7611, section 7605(c) imposed special requirements that the IRS had to meet before it could examine church books of account, but there were no special requirements imposed before the IRS could commence an investigation or inquiry into a church's tax liabilities. As explained in the Conference Report accompanying DRA 1984, H.R. Rep. No. 98–861, 98th Cong., 2d Sess. 1101 (1984), 1984–3 CB Vol. 2 355, Congress sought to address certain problems that arise when the IRS examines the records of a church. Thus, Congress expanded the requirements relating to IRS interactions with churches. Although prior law imposed limitations on the examination of church records, those limitations were somewhat vague and relied on internal IRS procedures to protect the rights of a church in the examination process. Additionally, there was some uncertainty regarding the scope of the investigations to which prior law applied and the nature of the