

comments on the proposal to the FAA. No comments objecting to the proposal were received.

Class E airspace areas designated as surface areas are published in paragraph 6002 of FAA Order 7400.9K, dated August 30, 2002, and effective September 16, 2002, which is incorporated by reference in 14 CFR 71.1. Class E airspace areas designated as an extension to the Class D surface area and Class E airspace areas extending upward from 700 feet or more above the surface of the earth are published in Paragraphs 6004 and 6005, respectively, of the same FAA Order. The Class E airspace designations listed in this document will be published subsequently in the Order.

### The Rule

This amendment to Part 71 of the Federal Aviation Regulations (14 CFR Part 71) establishes a Class E surface area at Jefferson City, MO to provide adequate controlled airspace for aircraft executing instrument flight procedures. It also modifies the legal descriptions of Class E airspace designated as an extension to the Class D surface area and to Class E airspace extending upward from 700 feet above the surface of the earth at Jefferson City, MO. The areas will be depicted on appropriate aeronautical charts.

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. Therefore, this 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 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 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 7400.9K, Airspace Designations and Reporting Points, dated August 30, 2002, and effective September 16, 2002, is amended as follows:

*Paragraph 6002 Class E Airspace Designated as Surface Areas.*

\* \* \* \* \*

#### ACE MO E2 Jefferson City, MO

Jefferson City Memorial Airport, MO  
(Lat 38°35'28" N., long 92°09'22" W.)  
Jefferson City Memorial Airport, ILS  
(Lat 38°35'47" N., long. 92°09'55" W.)

That airspace extending upward from the surface within a 4.1-mile radius of Jefferson City Memorial Airport and within 2.6 miles each side of the Jefferson City Memorial Airport localizer back course extending from the 4.1-mile radius of Jefferson City Memorial Airport to 5 miles northwest of the 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 Director.

\* \* \* \* \*

*Paragraph 6004 Class E Airspace Areas Designated as an Extension to a Class D or Class E Surface Area.*

\* \* \* \* \*

#### ACE MO E4 Jefferson City, MO

Jefferson City Memorial Airport, MO  
(Lat. 38°35'28" N., long. 92°09'22" W.)  
Jefferson City Memorial Airport ILS  
(Lat 38°35'47" N., long. 92°09'55" W.)

That airspace extending upward from the surface within 2.6 miles each side of the Jefferson City Memorial Airport localizer back course extending from the 4.1-mile radius of Jefferson City Memorial Airport to 5 miles northwest of the 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 Director.

\* \* \* \* \*

*Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth*

\* \* \* \* \*

#### ACE MO E5 Jefferson City, MO

Jefferson City Memorial Airport, MO

(Lat. 38°35'28" N., long. 92°09'22" W.)  
NOAH NDB  
(Lat. 38°38'14" N., long. 92°14'41" W.)  
Jefferson City Memorial Airport ILS  
(Lat 38°35'47" N., long. 92°09'55" W.)

The airspace extending upward from 700 feet above the surface within a 6.6-mile radius of the Jefferson City Memorial Airport; and within 3.1 miles each side of the NOAH NDB 303° bearing extending from the 6.6-mile radius to 14.3 miles northwest of the airport; and within 4 miles each side of the Jefferson City Memorial Airport ILS localizer course extending from the 6.6-mile radius to 11.8 miles southwest of the airport.

\* \* \* \* \*

Issued in Kansas City, MO, March 3, 2003.

**Paul J. Sheridan,**

*Acting Manager, Air Traffic Division, Central Region.*

[FR Doc. 03–5927 Filed 3–11–03; 8:45 am]

**BILLING CODE 4910–13–M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### 26 CFR Parts 301 and 602

[TD 9044]

RIN 1545–BB13

### Amendment of 26 CFR 301.6103(n)–1 to Incorporate Taxpayer Browsing Protection Act

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

**ACTION:** Final rule.

**SUMMARY:** This final regulation requires persons to whom returns or return information is or may be disclosed as authorized by § 301.6103(n)–1(a) (generally, contractors employed to perform tax administration services) to notify their officers and employees of the prohibitions against and penalties for unauthorized inspection of returns or return information.

**DATES:** *Effective Date:* This final regulation is effective March 12, 2003.

**FOR FURTHER INFORMATION CONTACT:** Carol Marchant, 202–622–4590 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Paperwork Reduction Act

The collection of information in this final rule has been reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget (OMB) under 44 U.S.C. 3507 and assigned control number 1545–1821. The collection of information in this regulation is in § 301.6103(n)–1(c). This information is required and will be used

to promote compliance by officers and employees with the restrictions of sections 6103, 7213 and 7213A, and to protect the privacy of American taxpayers. The collection of information is required to obtain a benefit. The likely respondents are State or local governments, business or other for-profit institutions, Federal agencies, and/or small businesses or organizations.

Comments on the collection of information should be sent 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, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by May 12, 2003.

Comments are specifically requested concerning: Whether the collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility; The accuracy of the estimated burden associated with the collection of information (see below); How the quality, utility, and clarity of the information to be collected may be enhanced; How the burden of complying with the collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information. *Estimated total annual reporting burden: 250 hours. Estimated average annual burden hours per respondent: 6 minutes. Estimated number of respondents: 2500. Estimated annual frequency of responses: Annually.*

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, returns and return information are confidential, as required by 26 U.S.C. 6103.

### Background

Under section 7213A of the Internal Revenue Code (Code) as added by Public Law 105-35 (111 Stat. 1104) (the Taxpayer Browsing Protection Act of

1997), any person described in section 6103(n), or an officer or employee of any such person, is prohibited from willfully inspecting any returns or return information, except as authorized by the Code. Any person who violates section 7213A may be subject to a fine in any amount not exceeding \$1,000, or imprisonment of not more than one year, or both. Currently, § 301.6103(n)-1(c) provides that each officer or employee of any person to whom returns or return information is or may be disclosed as authorized by § 301.6103(n)-1(a) must be notified of the prohibitions against unauthorized disclosure of returns or return information, and the potential penalties for such acts, imposed under section 7213. The regulation does not reflect the penalties imposed by section 7213A.

This document adopts a final regulation amending § 301.6103(n)-1(c) to reflect the penalties contained in section 7213A. The regulation requires that each officer or employee of any person to whom returns or return information is or may be disclosed as authorized by § 301.6103(n)-1(a) must also receive notification of the prohibitions against unauthorized inspection of returns or return information and the potential penalties for such acts, in addition to the notifications of the penalties for unauthorized disclosure. The Internal Revenue Service (IRS) already requires, in all section 6103(n) contracts, that contractors notify their officers and employees of the penalties for unauthorized inspection. The final regulation updates the regulatory requirements to conform to the present law for both unauthorized inspection and disclosure.

### Explanation of Provisions

This final regulation adds a requirement that persons to whom returns or return information is or may be disclosed as authorized by § 301.6103(n)-1(a) notify their officers and employees that such officers and employees are prohibited from willfully inspecting any returns or return information, except as authorized by the Code, and that they may be subject to a fine in any amount not exceeding \$1,000, or imprisonment of not more than one year, or both, for any violation of section 7213A.

The IRS has a number of section 6103(n) agreements with Federal agencies. This final regulation also clarifies the penalty provisions that are applicable to officers and employees of Federal agencies who are performing tax administration services for the IRS pursuant to section 6103(n).

### Special Analyses

Section 553 of the Administrative Procedure Act (5 U.S.C. chapter 5) requires that a notice of proposed rulemaking be published in the **Federal Register** and, after such notice, that the Federal agency that issued the notice give interested persons an opportunity to participate in the rulemaking through submission of written comments, with or without opportunity for oral presentation. These requirements are subject to certain exceptions set forth in 5 U.S.C. 553(b), including when the agency for good cause finds that notice and public comment are impracticable, unnecessary, or contrary to the public interest. Because the final regulation merely amends an existing regulation to add an additional notification requirement that has already been imposed administratively, it is determined that the notice and public-comment procedure required by 5 U.S.C. 553 is unnecessary in this case. For the same reason, a delayed effective date is not required pursuant to 5 U.S.C. 553(d)(3).

It has also been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601-612) do not apply. Pursuant to section 7805(f) of the Code, this regulation was submitted to the Chief Counsel of the Small Business Administration for comment on its impact on small business.

### Drafting Information

The principal author of this final regulation is Carol Marchant, Office of Associate Chief Counsel (Procedure & Administration), Disclosure and Privacy Law Division.

### List of Subjects 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### 26 CFR Part 602

Reporting and recordkeeping requirements.

### Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 301 and 602 are amended as follows:

**PART 301—PROCEDURE AND ADMINISTRATION**

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** In § 301.6103(n)–1, paragraph (c) is revised and paragraph (f) is added to read as follows:

**§ 301.6103(n)–1 Disclosure of returns and return information in connection with procurement of property and services for tax administration purposes.**

\* \* \* \* \*

(c) *Notification requirements.* Persons to whom returns or return information is or may be disclosed as authorized by paragraph (a) of this section shall provide written notice to their officers or employees—

(1) That returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized by paragraph (a) of this section;

(2) That further inspection of any returns or return information for a purpose or to an extent unauthorized by paragraph (a) of this section constitutes a misdemeanor, punishable upon conviction by a fine of as much as \$1,000, or imprisonment for as long as 1 year, or both, together with costs of prosecution;

(3) That further disclosure of any returns or return information for a purpose or to an extent unauthorized by paragraph (a) of this section constitutes a felony, punishable upon conviction by a fine of as much as \$5,000, or imprisonment for as long as 5 years, or both, together with the costs of prosecution;

(4) That any such unauthorized further inspection or disclosure of returns or return information may also result in an award of civil damages against any person who is not an officer or employee of the United States in an amount not less than \$1,000 for each act of unauthorized inspection or disclosure or the sum of actual damages sustained by the plaintiff as a result of such unauthorized disclosure or inspection as well as an award of costs and reasonable attorneys fees; and

(5) If such person is an officer or employee of the United States, a conviction for an offense referenced in paragraph (c)(2) or (c)(3) of this section shall result in dismissal from office or discharge from employment.

\* \* \* \* \*

(f) *Effective date.* Section 301.6103(n)–1(c) is applicable on March 12, 2003.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**Par. 4.** The authority citation for part 602 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

**Par. 5.** In § 602.101, paragraph (b) is amended by adding an entry in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) \* \* \*

| CFR part or section where identified and described | Current OMB control No. |
|----------------------------------------------------|-------------------------|
| 301.6103(n)–1(c).                                  |                         |
| * * * * *                                          |                         |
|                                                    | 1545–1841               |

Approved: February 11, 2003.

**David A. Mader,**

*Assistant Deputy Commissioner of Internal Revenue.*

**Pamela F. Olsen,**

*Assistant Secretary of the Treasury.*

[FR Doc. 03–5462 Filed 3–11–03; 8:45 am]

**BILLING CODE 4840–01–P**

**DEPARTMENT OF THE TREASURY****Office of Foreign Assets Control****31 CFR Parts 560 and 575****Authorization of Certain Humanitarian Activities by Nongovernmental Organizations in Iraq and Iran**

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Interim final rule.

**SUMMARY:** The Office of Foreign Assets Control (“OFAC”) of the U.S. Department of the Treasury is adding new provisions to the Iraqi Sanctions Regulations, 31 CFR part 575, to facilitate certain humanitarian activities in and around Iraq. These new regulations provide for the establishment of a registration program that would authorize nongovernmental organizations to engage in humanitarian activities in the areas of Iraq not controlled by the Government of Iraq. They also permit certain humanitarian assessment missions in Iraq. Related regulations are being added to the Iranian Transactions Regulations, 31 CFR part 560, authorizing certain activities in Iran by nongovernmental

organizations to the extent necessary to support authorized humanitarian activities in Iraq, as well as certain assessment activities in Iran.

**DATES:** Effective March 12, 2003.

Written comments must be received no later than May 12, 2003.

**ADDRESSES:** Comments may be submitted to the Chief of Records, ATTN: Request for Comments, Office of Foreign Assets Control, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Washington, DC 20220. Alternatively, comments may be submitted via facsimile to the Chief of Records at (202) 622–1657 or via OFAC’s Web site <<http://www.treas.gov/offices/enforcement/ofac/comment.html>>.

**FOR FURTHER INFORMATION CONTACT:**

Chief of Licensing, tel. (202) 622–2480, Chief of Compliance Programs, tel. (202) 622–2490, or Chief Counsel, tel. (202) 622–2410.

**SUPPLEMENTARY INFORMATION:****Background**

On August 2, 1990, upon Iraq’s invasion of Kuwait, the President issued Executive Order 12722, declaring a national emergency with respect to Iraq. This order, issued under the authority of, *inter alia*, the International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*), the National Emergencies Act (50 U.S.C. 1601 *et seq.*), and section 301 of title 3 of the U.S. Code, imposed economic sanctions, including a complete trade embargo, against Iraq. In keeping with United Nations Security Council Resolution 661 of August 6, 1990, and under the United Nations Participation Act (22 U.S.C. 287c), the President also issued Executive Order 12724 of August 9, 1990, which imposed additional restrictions. The Iraqi Sanctions Regulations, 31 CFR part 575, implement Executive Orders 12722 and 12724 and are administered by the Treasury Department’s Office of Foreign Assets Control (“OFAC”).

The new sections published today are intended to facilitate humanitarian activities with respect to Iraq, including certain activities in neighboring Iran that are directly incidental and essential to such humanitarian activities. Section 575.527 provides for the case-by-case authorization of nongovernmental organizations to conduct certain defined humanitarian activities in the areas of Iraq not controlled by the Government of Iraq. These provisions incorporate the procedures and requirements set forth in 31 CFR 501.801(c) with respect to the application for obtaining a registration number. Applications from interested