

airspace. This regulation is within the scope of that authority as it amends controlled airspace at Southwest Washington Regional Airport, Kelso, WA.

History

On May 27, 2015, the FAA published in the **Federal Register** a notice of proposed rulemaking (NPRM) to modify Class E airspace extending upward from 700 feet above the surface at Southwest Washington Regional Airport, Kelso, WA (80 FR 30183). Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 6005, of FAA Order 7400.9Y, dated August 6, 2014, and effective September 15, 2014, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document will be published subsequently in the Order.

Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014. FAA Order 7400.9Y is publicly available as listed in the **ADDRESSES** section of this final rule. FAA Order 7400.9Y lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

This amendment to Title 14, Code of Federal Regulations (14 CFR) part 71 modifies Class E airspace extending upward from 700 feet above the surface at Southwest Washington Regional Airport, Kelso, WA. A review of the airspace revealed modification necessary for new Standard Instrument Approach Procedures developed at the airport, the safety and management of IFR operations at the airport. Class E airspace extending upward from 700 feet above the surface is modified to within a 4-mile radius of the Southwest Washington Regional Airport, with segments extending from the 4-mile radius to 14.8 miles northwest of the airport, 20.7 miles north of the airport, and 13.2 miles northeast of the airport. This action enhances the safety and management of controlled airspace within the NAS.

Regulatory Notices and Analyses

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, is non-controversial and unlikely to result in adverse or negative comments. 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. Since this is a routine matter that only affects air traffic procedures and air navigation, it is certified that this rule, when promulgated, does not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1E, "Environmental Impacts: Policies and Procedures," paragraph 311a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

Lists 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, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

- 1. The authority citation for Part 71 continues to read as follows:

Authority: 49 U.S.C. 106(f), 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 FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014, is amended as follows:

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

* * * * *

ANM WA E5 Kelso, WA [Modified]

Southwest Washington Regional Airport, WA

(Lat. 46°07'05" N., long. 122°53'54" W.)

That airspace extending upward from 700 feet above the surface within a 4-mile radius of Southwest Washington Regional Airport beginning at lat. 46°07'51" N., long. 122°48'16" W., clockwise along the 4-mile radius of the airport to lat. 46°04'25" N., long. 122°58'10" W.; to lat. 46°14'02" N., long. 123°12'43" W.; to lat. 46°24'21" N., long. 123°10'19" W.; to lat. 46°20'04" N., long. 122°50'07" W.; thence to the point of beginning.

Issued in Seattle, Washington, on July 31, 2015.

Christopher Ramirez,

Manager, Operations Support Group, Western Service Center.

[FR Doc. 2015–19476 Filed 8–12–15; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2015–0671; Airspace Docket No. 15–ANM–5]

Establishment of Class E Airspace, and Amendment of Class D and E Airspace; Ogden-Hinckley Airport, UT

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action establishes Class E airspace as an extension to the Class D surface area, modifies Class D airspace, and Class E airspace extending from 700 feet above the surface at Ogden-Hinckley Airport, Ogden, UT. The FAA's review of the airspace area revealed that modification of controlled airspace enhances the safety and management of Standard Instrument Approach Procedures for Instrument Flight Rules (IFR) operations at the airport. This action updates the geographic coordinates of Ogden-Hinckley Airport and Hill AFB, Ogden, UT, and corrects an error in the regulatory text of the Class E airspace designated as an extension.

DATES: Effective 0901 UTC, October 15, 2015. The Director of the Federal Register approves this incorporation by reference action under title 1, Code of Federal Regulations, part 51, subject to the annual revision of FAA Order 7400.9 and publication of conforming amendments.

ADDRESSES: FAA Order 7400.9Y, Airspace Designations and Reporting Points, and subsequent amendments can be viewed on line at <http://www.faa.gov/airtraffic/publications/>. The Order is also available for

inspection at 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.

FAA Order 7400.9, Airspace Designations and Reporting Points, is published yearly and effective on September 15. For further information, you can contact the Airspace Policy and ATC Regulations Group, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591; telephone: 202-267-8783.

FOR FURTHER INFORMATION CONTACT:

Steve Haga, Federal Aviation Administration, Operations Support Group, Western Service Center, 1601 Lind Avenue SW., Renton, WA 98057; telephone (425) 203-4563.

SUPPLEMENTARY INFORMATION:

Authority for This Rulemaking

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle I, Section 106 describes the authority of 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 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 controlled airspace at Ogden-Hinckley Airport, Ogden, UT.

History

On May 1, 2015, the FAA published in the **Federal Register** a notice of proposed rulemaking (NPRM) to establish Class E airspace as an extension to the Class D surface area, modify Class D airspace, and Class E airspace extending from 700 feet above the surface, at Ogden-Hinckley Airport, Ogden, UT (80 FR 24861). Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received. Subsequent to publication, the FAA identified an error in the geographic coordinates in the legal description of the airspace designated as an extension to Class D airspace. This action corrects the error.

Class D and Class E airspace designations are published in paragraph

5000, 6004, and 6005, respectively, of FAA Order 7400.9Y, dated August 6, 2014, and effective September 15, 2014, which is incorporated by reference in 14 CFR 71.1. The Class D and Class E airspace designations listed in this document will be published subsequently in the Order.

Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014. FAA Order 7400.9Y is publicly available as listed in the **ADDRESSES** section of this final rule. FAA Order 7400.9Y lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

This amendment to Title 14, Code of Federal Regulations (14 CFR) part 71 establishes Class E airspace as an extension to the Class D surface area, modifies Class D airspace, and Class E airspace extending upward from 700 feet above the surface at Ogden-Hinckley Airport, Ogden, UT. Class E airspace as an extension to the Class D surface area is established with a segment extending from the 4.3-mile radius of the airport to 16 miles southwest of the airport. The Class D airspace common boundary between Ogden-Hinckley Airport and Hill AFB, Ogden, UT, is moved 1 mile northwest. Class E airspace extending upward from 700 feet above the surface is modified to within a 5.3-mile radius of the airport, with segments extending from the 5.3-mile radius to 11 miles northwest, and 13 miles southwest of the airport. This action updates the geographic coordinates for Ogden-Hinckley Airport and Hill AFB, as well as corrects coordinates in the legal description for the Class E airspace area designated as an extension. This action enhances the safety and management of controlled airspace within the NAS.

Regulatory Notices and Analyses

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, is non-controversial and unlikely to result in adverse or negative comments. 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. Since this is a routine matter that only affects air traffic procedures and air navigation, it is certified that this rule, when promulgated, does not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1E, "Environmental Impacts: Policies and Procedures," paragraph 311a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

Lists 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, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

- 1. The authority citation for Part 71 continues to read as follows:

Authority: 49 U.S.C. 106(f), 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 FAA Order 7400.9Y, Airspace Designations and Reporting Points, dated August 6, 2014, and effective September 15, 2014, is amended as follows:

Paragraph 5000 Class D Airspace
* * * * *

ANM UT D Ogden-Hinckley Airport, UT [Modified]

Ogden-Hinckley Airport, UT
(Lat. 41°11'44" N., long. 112°00'47" W.)
Hill AFB, UT
(Lat. 41°07'26" N., long. 111°58'23" W.)

That airspace extending upward from the surface up to, but not including, 7,800 feet within a 4.3-mile radius of the Ogden-Hinckley Airport, and that airspace beginning at a point where the Ogden-Hinckley 216° radial intersects the Hill AFB 4.6-mile radius to the point where the Ogden-Hinckley 231° radial intersects the 4.3-mile radius, thence clockwise along the 4.3-mile

radius to where the Ogden-Hinckley 84° radial intersects the 4.3-mile radius to the point where the Ogden-Hinckley 99° radial intersects the Hill AFB 4.6-mile radius, excluding the portion southeast of a line beginning where the 216° radial intersects the Hill AFB 4.6-mile radius; thence northeast to lat. 41°10'21" N., long. 112°00'55" W.; to lat. 41°10'56" N., long. 111°59'19" W.; to a point where the Ogden-Hinckley 99° radial intersects the Hill AFB 4.6-nm radius. This airspace is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be published in the Airport/Facility Directory.

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

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ANM UT E4 Ogden-Hinckley Airport, UT [New]

Ogden-Hinckley Airport, UT

(Lat. 41°11'44" N., long. 112°00'47" W.)

Hill AFB, UT

(Lat. 41°07'26" N., long. 111°58'23" W.)

That airspace extending upward from the surface 4 miles north and parallel to the 225° radial of the Ogden-Hinckley Airport, extending from the 4.3-mile radius to 16 miles southwest of the airport, thence southeast to lat. 40°57'3" N., long. 112°12'44" W., thence northeast to the point where the Ogden-Hinckley 99° radial intersects the Hill AFB 4.6-mile radius, thence to the point of beginning.

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

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ANM UT E5 Ogden-Hinckley Airport, UT [Modified]

Ogden-Hinckley Airport, UT

(Lat. 41°11'44" N., long. 112°00'47" W.)

That airspace extending upward from 700 feet above the surface within a 5.3-mile radius of Ogden-Hinckley Airport, and that airspace 3 miles either side of the 294° radial from the airport extending from the 5.3-mile radius to 11 miles northwest of the airport, and that airspace 4 miles either side of the Ogden-Hinckley 226° radial from the 5.3-mile radius to 13 miles southwest of the airport.

Issued in Seattle, Washington, on July 27, 2015.

Johanna Forkner,

Manager, Operations Support Group, Western Service Center.

[FR Doc. 2015-19138 Filed 8-12-15; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9730]

RIN 1545-BM50

Extension of Time To File Certain Information Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations that remove the automatic extension of time to file information returns on forms in the W-2 series (except Form W-2G). The temporary regulations allow only a single 30-day non-automatic extension of time to file these information returns. These changes are being implemented to accelerate the filing of forms in the W-2 series (except Form W-2G) so they are available earlier in the filing season for use in the IRS's identity theft and refund fraud detection processes. In addition, the temporary regulations update the list of information returns subject to the rules regarding extensions of time to file. The temporary regulations affect taxpayers who are required to file the affected information returns and need an extension of time to file. The substance of the temporary regulations is included in 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: *Effective date:* These regulations are effective on July 1, 2016.

Applicability date: For dates of applicability, see § 1.6081-8T(g) and (h).

FOR FURTHER INFORMATION CONTACT: Jonathan R. Black, (202) 317-6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR part 1 under section 6081 of the Internal Revenue Code (Code) regarding extensions of time to file certain information returns. Effective for filing season 2017, this document removes § 1.6081-8 and adds new § 1.6081-8T. Section 1.6081-8 will remain in effect for filing season 2016. Section 1.6081-8 currently provides an automatic 30-day extension of time to file information returns on forms in the W-2 series (including Forms W-2, W-2AS, W-2G, W-2GU, and W-2VI), 1095 series, 1098 series, 1099 series, and

5498 series, and on Forms 1042-S and 8027, and allows an additional 30-day non-automatic extension of time to file those information returns in certain cases.

The temporary regulations § 1.6081-8T are substantially identical to the regulations § 1.6081-8 that will be removed, except that the temporary regulations: (1) Add information returns on forms in the 1097 series and Forms 1094-C, 3921, and 3922 to the list of information returns with procedures prescribed by regulations for the extension of time to file; (2) remove information returns on forms in the W-2 series (except Form W-2G) from the list of information returns eligible for the automatic 30-day extension of time to file, and instead provide a single 30-day non-automatic extension of time to file those information returns; and (3) clarify that the procedures for requesting an extension of time to file in the case of forms in the 1095 series apply to information returns on Forms 1095-B and 1095-C, but not 1095-A.

The due dates imposed by statute, regulation, or form instruction for filing information returns on forms in the W-2 series, 1097 series, 1098 series, and 1099 series, and Forms 1094-C (when filed as a stand-alone information return), 1095-B, 1095-C, 3921, 3922, and 8027 on paper are either February 28 or the last day of February of the calendar year following the calendar year for which the information is being reported. The due date for filing these information returns electronically is March 31 of the calendar year following the calendar year for which the information is being reported. The information returns on forms in the 5498 series and the Form 1042-S, whether filed on paper or electronically, are due March 15 and May 31, respectively, of the calendar year following the calendar year for which the information is being reported. All of these information returns are filed with the IRS, except for information returns on forms in the W-2 series (other than Form W-2G), which are filed with the Social Security Administration. Filers who fail to timely and accurately file these information returns may be subject to penalties under section 6652 (regarding failure to file certain information returns), section 6693 (regarding failure to report on certain tax-favored accounts or annuities), or section 6721 (regarding failure to timely and accurately file information returns defined by section 6724(d)(1)).

Section 6081(a) generally provides that the Secretary may grant a reasonable extension of time, not to exceed 6 months, for filing any return,