

# Rules and Regulations

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## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Docket FAA 2004-18924; Airspace Docket 04-ANM-14]

#### Correction to Class E Airspace; Kalispell, MT

**AGENCY:** Federal Aviation Administration [FAA], DOT.

**ACTION:** Final rule; correction.

**SUMMARY:** This action corrects an error in the latitude and longitude in the east and west boundary description of the Class E airspace at Kalispell, MT, that was published on April 13, 2004 (69 FR 19317).

**DATES:** Effective 0901 UTC, October 28, 2004.

**FOR FURTHER INFORMATION CONTACT:** Ed Haeseker, Air Traffic Division, Federal Aviation Administration, 1601 Lind Avenue SW., Renton, Washington 98055-4056; telephone (425) 227-2527.

#### SUPPLEMENTARY INFORMATION:

#### History

**Federal Register** Document 2003-16214, Airspace Docket 02-ANM-11, published on April 13, 2004 (69 FR 19317), revised Class E Airspace at Glacier Park International Airport, Kalispell, MT, effective August 5, 2004. An error was discovered in the geographic coordinates for the east and west sides of the Class E airspace boundary. This action corrects this error.

#### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

#### The Proposed Correction

■ In consideration of the foregoing, the Federal Aviation Administration

proposes to correct 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 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 [Correction]

■ 2. The incorporation by reference in 14 CFR Part 71.1 of the Federal Aviation Administration Order 7400.9L, Airspace Designations and Reporting Points, dated September 02, 2003, and effective September 16, 2003, is corrected as follows:

*Paragraph 6005 Class E Airspace extending upward from 700 feet above the surface.*

\* \* \* \* \*

#### ANM MT E5 Kalispell, MT [Corrected]

Kalispell/Glacier Park International Airport, MT

(Lat. 48°18'41" N., long. 114°15'18" W.)  
Smith Lake Non Directional Beacon (NDB)  
(Lat. 48°06'30" N., long. 114°27'40" W.)

That airspace extending upward from 700 feet above the surface of the earth within a 7 mile radius of Kalispell/Glacier Park International Airport, and within 4.8 miles each side of the 035° and 215° bearings from the Smith Lake NDB extending from the 7 mile radius to 10.5 miles southwest of the NDB; that airspace extending upward from 1,200 feet above the surface of the earth bounded by a line from lat. 47°30'00" N., long. 112°37'30" W.; to lat. 47°43'30" N., long. 112°37'30" W.; thence along the southern boundary of V536 to lat. 47°55'30" N., long. 113°30'00" W.; to lat. 48°30'00" N., long. 113°30'00" W.; to lat. 48°30'00" N., long. 116°03'35" W.; thence south along the Montana/Idaho state boundary to lat. 47°30'00" N., long. 115°42'00" W.; thence to point of origin; excluding Kalispell/Glacier Park International Airport Class D airspace, Class E2 airspace, and that airspace within federal Airways.

\* \* \* \* \*

Issued in Seattle, Washington, on August 30, 2004.

**Raul C. Treviño,**

*Area Director, Western En Route and Oceanic Operations.*

[FR Doc. 04-20800 Filed 9-14-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9161]

RIN 1545-BD03

#### Electronic Filing of Duplicate Forms 5472

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

**ACTION:** Final regulation and removal of temporary regulation.

**SUMMARY:** This document contains a final regulation providing that a Form 5472 that is timely filed electronically is treated as satisfying the requirement timely to file a duplicate Form 5472 with the Internal Revenue Service Center in Philadelphia, Pennsylvania. This action is necessary to clarify how the duplicate filing requirements for Form 5472 apply when a reporting corporation electronically files its income tax return (including any attachments such as Form 5472). This document affects corporations subject to the reporting requirements in sections 6038A and 6038C that file Form 5472 electronically.

**DATES:** *Effective Date:* This regulation is effective September 15, 2004.

*Applicability Date:* For the dates of applicability, see §§ 1.6038A-1(n) and 1.6038A-2(h).

**FOR FURTHER INFORMATION CONTACT:** Edward R. Barret, (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

On February 9, 2004, final and temporary regulations (TD 9113) relating to the duplicate filing requirements for Form 5472 were published in the **Federal Register** (69 FR 5931). The temporary regulation addressed how the duplicate filing requirements for Form 5472 apply when a reporting corporation electronically files its income tax return (including any attachments such as Form 5472). On February 9, 2004, a notice of proposed rulemaking and public hearing (REG-167217-03) was also published in the **Federal Register** (69 FR 5940) with respect to the provisions of the temporary regulation. No written or