

**DEPARTMENT OF TRANSPORTATION****Federal Aviation Administration****14 CFR Part 97**

[Docket No. 30613; Amdt. No. 3274]

**Standard Instrument Approach Procedures, and Takeoff Minimums and Obstacle Departure Procedures; Miscellaneous Amendments****AGENCY:** Federal Aviation Administration (FAA), DOT.**ACTION:** Final rule.

**SUMMARY:** This Rule establishes, amends, suspends, or revokes STANDARD Instrument Approach Procedures (SIAPs) and associated Takeoff Minimums and Obstacle Departure Procedures for operations at certain airports. These regulatory actions are needed because of the adoption of new or revised criteria, or because of changes occurring in the National Airspace System, such as the commissioning of new navigational facilities, adding new obstacles, or changing air traffic requirements. These changes are designed to provide safe and efficient use of the navigable airspace and to promote safe flight operations under instrument flight rules at the affected airports.

**DATES:** This rule is effective July 1, 2008. The compliance date for each SIAP, associated Takeoff Minimums, and ODP is specified in the amendatory provisions.

The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register as of July 1, 2008.

**ADDRESSES:** Availability of matters incorporated by reference in the amendment is as follows:

*For Examination—*

1. FAA Rules Docket, FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591;

2. The FAA Regional Office of the region in which the affected airport is located;

3. The National Flight Procedures Office, 6500 South MacArthur Blvd., Oklahoma City, OK 73169 or,

4. 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](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

*Availability—*All SIAPs and Takeoff Minimums and ODPs are available online free of charge. Visit [nfdc.faa.gov](http://nfdc.faa.gov)

to register. Additionally, individual SIAP and Takeoff Minimums and ODP copies may be obtained from:

1. FAA Public Inquiry Center (APA-200), FAA Headquarters Building, 800 Independence Avenue, SW., Washington, DC 20591; or

2. The FAA Regional Office of the region in which the affected airport is located.

**FOR FURTHER INFORMATION CONTACT:**

Harry J. Hodges, Flight Procedure Standards Branch (AFS-420), Flight Technologies and Programs Divisions, Flight Standards Service, Federal Aviation Administration, Mike Monroney Aeronautical Center, 6500 South MacArthur Blvd., Oklahoma City, OK 73169 (Mail Address: P.O. Box 25082, Oklahoma City, OK 73125) Telephone: (405) 954-4164.

**SUPPLEMENTARY INFORMATION:** This rule amends Title 14 of the Code of Federal Regulations, Part 97 (14 CFR part 97), by establishing, amending, suspending, or revoking SIAPs, Takeoff Minimums and/or ODPs. The complete regulators description of each SIAP and its associated Takeoff Minimums or ODP for an identified airport is listed on FAA form documents which are incorporated by reference in this amendment under 5 U.S.C. 552(a), 1 CFR part 51, and 14 CFR 97.20. The applicable FAA Forms are FAA Forms 8260-3, 8260-4, 8260-5, 8260-15A, and 8260-15B when required by an entry on 8260-15A.

The large number of SIAPs, Takeoff Minimums and ODPs, in addition to their complex nature and the need for a special format make publication in the **Federal Register** expensive and impractical. Furthermore, airmen do not use the regulatory text of the SIAPs, Takeoff Minimums or ODPs, but instead refer to their depiction on charts printed by publishers of aeronautical materials. Thus, the advantages of incorporation by reference are realized and publication of the complete description of each SIAP, Takeoff Minimums and ODP listed on FAA forms is unnecessary. This amendment provides the affected CFR sections and specifies the types of SIAPs and the effective dates of the Associated Takeoff Minimums and ODPs. This amendment also identifies the airport and its location, the procedure, and the amendment number.

**The Rule**

This amendment to 14 CFR part 97 is effective upon publication of each separate SIAP, Takeoff Minimums and ODP as contained in the transmittal. Some SIAP and Takeoff Minimums and textual ODP amendments may have

been issued previously by the FAA in a Flight Data Center (FDC) Notice to Airmen (NOTAM) as an emergency action of immediate flight safety relating directly to published aeronautical charts. The circumstances which created the need for some SIAP and Takeoff Minimums and ODP amendments may require making them effective in less than 30 days. For the remaining SIAPs and Takeoff Minimums and ODPs, an effective date at least 30 days after publication is provided.

Further, the SIAPs and Takeoff Minimums and ODPs contained in this amendment are based on the criteria contained in the U.S. Standard for Terminal Instrument Procedures (TERPS). In developing these SIAPs and Takeoff Minimums and ODPs, the TERPS criteria were applied to the conditions existing or anticipated at the affected airports. Because of the close and immediate relationship between these SIAPs, Takeoff Minimums and ODPs, and safety in air commerce, I find that notice and public procedures before adopting these SIAPs, Takeoff Minimums and ODPs are impracticable and contrary to the public interest and, where applicable, that good cause exists for making some SIAPs effective in less than 30 days.

**Conclusion**

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. 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. For the same reason, the FAA certifies that this amendment 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 97**

Air traffic control, Airports, Incorporation by reference, and Navigation (Air).

Issued in Washington, DC on June 13, 2008.

**James J. Ballough,**

*Director, Flight Standards Service.*

**Adoption of the Amendment**

■ Accordingly, pursuant to the authority delegated to me, under Title 14, Code of

Federal Regulations, Part 97 (14 CFR part 97) is amended by establishing, amending, suspending, or revoking Standard Instrument Approach Procedures and/or Takeoff Minimums and/or Obstacle Departure Procedures effective at 0902 UTC on the dates specified, as follows:

### PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES

■ 1. The authority citation for part 97 continues to read as follows:

**Authority:** 49 U.S.C. 106(g), 40103, 40106, 40113, 40114, 40120, 44502, 44514, 44701, 44719, 44721–44722.

■ 2. Part 97 is amended to read as follows:

*Effective 31 JUL 2008*

Kake, AK, Kake, GPS RWY 10, Orig–A, CANCELLED

Kake, AK, Kake, NDB/DME RWY 11, Amdt 1

Kake, AK, Kake, RNAV (GPS) RWY 11, Orig Kake, AK, Kake, Takeoff Minimums and Obstacle DP, Amdt 1

Kivalina, AK, Kivalina, RNAV (GPS) RWY 12, Amdt 1

Kivalina, AK, Kivalina, RNAV (GPS) RWY 30, Amdt 1

Kivalina, AK, Kivalina, Takeoff Minimums and Obstacle DP, Orig

Point Lay, AK, Point Lay LRRS, RNAV (GPS) RWY 5, Amdt 1

Point Lay, AK, Point Lay LRRS, RNAV (GPS) RWY 23, Amdt 1

Point Lay, AK, Point Lay LRRS, Takeoff Minimums and Obstacle DP, Orig

Ruby, AK, Ruby, RNAV (GPS) RWY 21, Amdt 2

Talladega, AL, Talladega Municipal, GPS RWY 3, Orig, CANCELLED

Talladega, AL, Talladega Municipal, GPS RWY 21, Orig–A, CANCELLED

Talladega, AL, Talladega Municipal, RNAV (GPS) RWY 3, Orig

Talladega, AL, Talladega Municipal, RNAV (GPS) RWY 21, Orig

Talladega, AL, Talladega Municipal, VOR–A, Amdt 7

Talladega, AL, Talladega Municipal, VOR/DME RWY 3, Amdt 5

Talladega, AL, Talladega Municipal, VOR/DME–B, Orig–A, CANCELLED

Mountain Home, AR, Ozark Rgnl, VOR–A, Amdt 10

Burbank, CA, Bob Hope, ILS OR LOC Z RWY 8, Amdt 36

Burbank, CA, Bob Hope, LOC Y RWY 8, Amdt 3

Burbank, CA, Bob Hope, VOR RWY 8, Amdt 11

Los Angeles, CA, Los Angeles Intl, ILS OR LOC RWY 6L, Amdt 12

Los Angeles, CA, Los Angeles Intl, ILS OR LOC RWY 6R, Amdt 17

Los Angeles, CA, Los Angeles Intl, ILS OR LOC RWY 7L, Amdt 7

Los Angeles, CA, Los Angeles Intl, ILS OR LOC RWY 7R, Amdt 6

Los Angeles, CA, Los Angeles Intl, RNAV (GPS) Y RWY 6L, Amdt 1

Los Angeles, CA, Los Angeles Intl, RNAV (GPS) Y RWY 6R, Amdt 1

Los Angeles, CA, Los Angeles Intl, RNAV (GPS) Y RWY 7L, Amdt 2

Los Angeles, CA, Los Angeles Intl, RNAV (GPS) Y RWY 7R, Amdt 2

Los Angeles, CA, Los Angeles Intl, RNAV (RNP) Z RWY 6L, Orig

Los Angeles, CA, Los Angeles Intl, RNAV (RNP) Z RWY 6R, Orig

Los Angeles, CA, Los Angeles Intl, RNAV (RNP) Z RWY 7L, Orig

Los Angeles, CA, Los Angeles Intl, RNAV (RNP) Z RWY 7R, Orig

Los Angeles, CA, Whiteman, VOR–A, Amdt 2

Ontario, CA, Ontario Intl, RNAV (GPS) Y RWY 8L, Amdt 1

Ontario, CA, Ontario Intl, RNAV (GPS) Y RWY 26L, Amdt 1

Ontario, CA, Ontario Intl, RNAV (GPS) Y RWY 26R, Amdt 1

Ontario, CA, Ontario Intl, RNAV (RNP) Z RWY 8L, Orig

Ontario, CA, Ontario Intl, RNAV (RNP) Z RWY 26L, Orig

Ontario, CA, Ontario Intl, RNAV (RNP) Z RWY 26R, Orig

San Jose, CA, Norman Y. Mineta/San Jose Intl, RNAV (GPS) Y RWY 12R, Amdt 2

San Jose, CA, Norman Y. Mineta/San Jose Intl, RNAV (GPS) Y RWY 30L, Amdt 2

San Jose, CA, Norman Y. Mineta/San Jose Intl, RNAV (RNP) Z RWY 12R, Orig

San Jose, CA, Norman Y. Mineta/San Jose Intl, RNAV (RNP) Z RWY 30L, Orig

Van Nuys, CA, Van Nuys, VOR–A, Amdt 4

Denver, CO, Centennial, GPS RWY 28, Orig–A, CANCELLED

Denver, CO, Centennial, GPS RWY 35R, Orig–A, CANCELLED

Denver, CO, Centennial, RNAV (GPS) RWY 28, Orig

Denver, CO, Centennial, RNAV (GPS) RWY 35R, Orig

Denver, CO, Centennial, Takeoff Minimums and Obstacle DP, Amdt 4

Denver, CO, Denver International, Takeoff Minimums and Obstacle DP, Amdt 2

Denver, CO, Front Range, Takeoff Minimums and Obstacle DP, Amdt 2

Denver, CO, Rocky Mountain Metropolitan, Takeoff Minimums and Obstacle DP, Amdt 4

Fort Collins-Loveland, CO, Fort Collins-Loveland Muni, Takeoff Minimums and Obstacle, Amdt 5

Williamantic, CT, Windham, Takeoff Minimums and Obstacle DP, Amdt 4

Crestview, FL, Bob Sikes, RNAV (GPS) RWY 35, Amdt 1

Crestview, FL, Bob Sikes, Takeoff Minimums and Obstacle DP, Orig

Lake City, FL, Lake City Muni, RNAV (GPS) RWY 28, Amdt 1

Tampa, FL, Tampa Intl, ILS OR LOC RWY 18R, Amdt 4

Tampa, FL, Tampa Intl, RNAV (GPS) RWY 18R, Amdt 1

Tampa, FL, Tampa Intl, RNAV (GPS) RWY 36L, Amdt 1

Camilla, GA, Camilla-Mitchell County, NDB RWY 8, Amdt 2

Camilla, GA, Camilla-Mitchell County, RNAV (GPS) RWY 8, Orig

Camilla, GA, Camilla-Mitchell County, RNAV (GPS) RWY 26, Orig

Camilla, GA, Camilla-Mitchell County, Takeoff Minimums and Obstacle DP, Amdt 1

Hazlehurst, GA, Hazlehurst, NDB RWY 14, Amdt 4

Hazlehurst, GA, Hazlehurst, RNAV (GPS) RWY 14, Orig

McRae, GA, Telfair-Wheeler, RNAV (GPS) RWY 3, Orig

Canton, IL, Ingersoll, RNAV (GPS) RWY 18, Orig

Canton, IL, Ingersoll, RNAV (GPS) RWY 36, Orig

Canton, IL, Ingersoll, Takeoff Minimums and Obstacle DP, Orig

Canton, IL, Ingersoll, VOR–A, Amdt 8

Champaign/Urbana, IL, University of Illinois-Willard, VOR/DME RWY 14L, Orig

Portland, IN, Portland Muni, GPS RWY 27, Orig–A, CANCELLED

Portland, IN, Portland Muni, RNAV (GPS) RWY 9, Orig

Portland, IN, Portland Muni, RNAV (GPS) RWY 27, Orig

Portland, IN, Portland Muni, Takeoff Minimums and Obstacle DP, Orig

Bedford, MA, Laurence G. Hanscom Field, Takeoff Minimums and Obstacle DP, Amdt 4

Dexter, MO, Dexter Muni, RNAV (GPS) RWY 18, Amdt 1

Dexter, MO, Dexter Muni, RNAV (GPS) RWY 36, Amdt 1

Dexter, MO, Dexter Muni, Takeoff Minimums and Obstacle DP, Amdt 3

Dexter, MO, Dexter Muni, VOR/DME RWY 36, Amdt 6

Springfield, MO, Springfield-Branson National, RNAV (GPS) RWY 2, Amdt 2

Springfield, MO, Springfield-Branson National, RNAV (GPS) RWY 20, Amdt 2

Meridian, MS, Key Field, ILS OR LOC RWY 1, Amdt 24

Meridian, MS, Key Field, RNAV (GPS) RWY 1, Amdt 1

Bozeman, MT, Gallatin Field, Takeoff Minimums and Obstacle DP, Amdt 3

Missoula, MT, Missoula Intl, Takeoff Minimums and Obstacle DP, Amdt 8

Bismarck, ND, Bismarck Muni, RNAV (GPS) RWY 31, Orig–A

Fairbury, NE, Fairbury Muni, GPS RWY 17, Orig, CANCELLED

Fairbury, NE, Fairbury Muni, GPS RWY 35, Orig, CANCELLED

Fairbury, NE, Fairbury Muni, NDB–A, Amdt 3A

Fairbury, NE, Fairbury Muni, RNAV (GPS) RWY 17, Orig

Fairbury, NE, Fairbury Muni, RNAV (GPS) RWY 35, Orig

Fairbury, NE, Fairbury Muni, Takeoff Minimums and Obstacle DP, Orig

Grant, NE, Grant Muni, RNAV (GPS) RWY 15, Amdt 1

Grant, NE, Grant Muni, RNAV (GPS) RWY 33, Amdt 1

Grant, NE, Grant Muni, Takeoff Minimums and Obstacle DP, Orig

Sidney, NE, Sidney Muni/Lloyd W Carr Field, RNAV (GPS) RWY 13, Amdt 2

Sidney, NE, Sidney Muni/Lloyd W Carr Field, RNAV (GPS) RWY 31, Amdt 2

Sidney, NE, Sidney Muni/Lloyd W Carr Field, Takeoff Minimums and Textual Obstacle DP, Amdt 1

Sidney, NE, Sidney Muni/Lloyd W Carr Field, VOR RWY 13, Amdt 7

Sidney, NE, Sidney Muni/Lloyd W Carr Field, VOR RWY 31, Amdt 7

Sidney, NE, Sidney Muni/Lloyd W Carr Field, VOR/DME OR TACAN RWY 13, Amdt 5

Sidney, NE, Sidney Muni/Lloyd W Carr Field, VOR/DME OR TACAN RWY 31, Amdt 5

Manchester, NH, Manchester, Takeoff Minimums and Obstacle DP, Amdt 8

Hudson, NY, Columbia County, Takeoff Minimums and Obstacle DP, Orig

White Plains, NY, Westchester County, Takeoff Minimums and Obstacle DP, Amdt 6

Williamson/Sodus, NY, Williamson-Sodus, RNAV (GPS) RWY 10, Amdt 1

Williamson/Sodus, NY, Williamson-Sodus, RNAV (GPS) RWY 28, Amdt 1

Williamson/Sodus, NY, Williamson-Sodus, Takeoff Minimums and Obstacle, DP, Amdt 1

Columbus, OH, Ohio State University, VOR/DME RNAV RWY 27L, Amdt 6D, CANCELLED

Guthrie, OK, Guthrie-Edmond Rgnl, RNAV (GPS) RWY 16, Amdt 1

Guthrie, OK, Guthrie-Edmond Rgnl, RNAV (GPS) RWY 34, Amdt 1

Bedford, PA, Bedford County, GPS RWY 14, Orig, CANCELLED

Bedford, PA, Bedford County, GPS RWY 32, Orig, CANCELLED

Bedford, PA, Bedford County, RNAV (GPS) RWY 14, Orig

Bedford, PA, Bedford County, RNAV (GPS) RWY 32, Orig

Bedford, PA, Bedford County, VOR-A, Amdt 1

Coatesville, PA, Chester County G.O. Carlson, GPS RWY 11, Orig-A, CANCELLED

Coatesville, PA, Chester County G.O. Carlson, GPS RWY 29, Orig, CANCELLED

Coatesville, PA, Chester County G.O. Carlson, ILS OR LOC RWY 29, Amdt 7

Coatesville, PA, Chester County G.O. Carlson, RNAV (GPS) RWY 11, Orig

Coatesville, PA, Chester County G.O. Carlson, RNAV (GPS) RWY 29, Orig

Coatesville, PA, Chester County G.O. Carlson, Takeoff Minimums and Obstacle DP, Orig

Factoryville, PA, Seamans Field, Takeoff Minimums and Obstacle, DP, Amdt 3

Pittsburgh, PA, Pittsburgh Intl, CONVERGING ILS RWY 28R, Amdt 4

Pittsburgh, PA, Pittsburgh Intl, ILS OR LOC RWY 28L, ILS RWY 28L (CAT II), Amdt 9

Pittsburgh, PA, Pittsburgh Intl, ILS OR LOC RWY 28R, ILS RWY 28R (CAT II), Amdt 9

Pittsburgh, PA, Pittsburgh Intl, RNAV (GPS) RWY 28L, Amdt 4

Reedsville, PA, Mifflin County, GPS RWY 24, Orig-A, CANCELLED

Reedsville, PA, Mifflin County, LOC RWY 6, Amdt 8

Reedsville, PA, Mifflin County, RNAV (GPS) RWY 6, Orig

Reedsville, PA, Mifflin County, RNAV (GPS) RWY 24, Orig

Memphis, TN, Memphis Intl, ILS OR LOC RWY 9, Amdt 27

Memphis, TN, Memphis Intl, ILS OR LOC RWY 18C, Amdt 1

Memphis, TN, Memphis Intl, ILS OR LOC RWY 18L, Amdt 2

Memphis, TN, Memphis Intl, ILS OR LOC RWY 18R, Amdt 13

Memphis, TN, Memphis Intl, ILS OR LOC RWY 27, Amdt 3

Memphis, TN, Memphis Intl, ILS OR LOC RWY 36C, ILS RWY 36C (CAT II), ILS RWY 36C (CAT III), Amdt 3

Memphis, TN, Memphis Intl, ILS OR LOC RWY 36L, ILS RWY 36L (CAT II), ILS RWY 36L (CAT III), Amdt 14

Memphis, TN, Memphis Intl, ILS OR LOC RWY 36R, ILS RWY 36R (CAT II), ILS RWY 36R (CAT III), Amdt 3

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 9, Amdt 1

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 18C, Amdt 1

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 18L, Amdt 1

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 18R, Amdt 1

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 27, Amdt 1

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 36C, Amdt 1

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 36L, Amdt 1

Memphis, TN, Memphis Intl, RNAV (GPS) RWY 36R, Amdt 1

Shelbyville, TN, Bomar Field-Shelbyville Muni, GPS RWY 18, Orig, CANCELLED

Shelbyville, TN, Bomar Field-Shelbyville Muni, GPS RWY 36, Orig, CANCELLED

Shelbyville, TN, Bomar Field-Shelbyville Muni, RNAV (GPS) RWY 18, Orig

Shelbyville, TN, Bomar Field-Shelbyville Muni, RNAV (GPS) Y RWY 36, Orig

Shelbyville, TN, Bomar Field-Shelbyville Muni, RNAV (GPS) Z RWY 36, Orig

Shelbyville, TN, Bomar Field-Shelbyville Muni, Takeoff Minimums and Obstacle DP, Amdt 1

Shelbyville, TN, Bomar Field-Shelbyville Muni, VOR RWY 36, Amdt 16

Roanoke, VA, Roanoke Rgnl/Woodrum Field, Takeoff Minimums and Obstacle DP, Amdt 8

[FR Doc. E8-14172 Filed 6-30-08; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 25, 26, 53, 55, 156, 157, and 301

[TD 9407]

RIN 1545-BE62

#### Extension of Time for Filing Returns

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

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

**SUMMARY:** This document contains final and temporary regulations relating to the simplification of procedures for obtaining automatic extensions of time to file certain returns. For these returns,

the final and temporary regulations also remove the requirements for a signature and an explanation of the need for an extension of time to file. The final and temporary regulations affect taxpayers who are required to file certain returns and need an extension of time to file. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

**DATES:** *Effective Date:* These regulations are effective on July 1, 2008.

*Applicability Date:* For dates of applicability of these regulations see §§ 1.6081-1(c), 1.6081-2T(i), 1.6081-3(e), 1.6081-4(f), 1.6081-5(f), 1.6081-6T(h), 1.6081-7(g), 1.6081-10(f), 1.6081-11(e), 25.6081-1(f), 26.6081-1(f), 53.6081-1(f), 55.6081-1(f), 156.6081-1(f), 157.6081-1(f), and 301.6081-2(e).

**FOR FURTHER INFORMATION CONTACT:** Matthew P. Howard, (202) 622-4910 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains amendments to 26 CFR parts 1, 25, 26, 53, 55, 156, 157, and 301 under section 6081 of the Internal Revenue Code (Code). On November 8, 2005, a temporary regulation (TD 9229) relating to the simplification of procedures for obtaining automatic extensions of time to file certain returns was published in the **Federal Register** (70 FR 67356). A notice of proposed rulemaking (REG-144898-04) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (70 FR 67397). No public hearing was requested or held. Written or electronic comments responding to the notice of proposed rulemaking were received. After consideration of all the comments, the proposed regulations are adopted as revised by this Treasury decision containing both final and temporary regulations. The revisions are discussed in this preamble. A notice of proposed rulemaking (REG-115457-08) cross-referencing the temporary regulations appears in the Proposed Rules section of this issue of the **Federal Register**.

##### Summary of Comments and Explanation of Revisions

These final and temporary regulations simplify the extension process by allowing certain taxpayers to file a single request for an automatic extension of time to file certain returns. Because the extension is automatic, these taxpayers do not need to sign the