upper limit within 4.1-miles radius of the Golden Triangle Regional Airport. By definition, Class E surface area airspace extends upward from the surface to the overlying controlled airspace and should be without artificially specified upper limits, such as that improperly contained in the current description. The Class E airspace overlying the Golden Triangle Regional Airport extends upward from 700 feet above the surface of the earth. Therefore, the surface area airspace within a 4.1-mile radius of the Golden Triangle Regional Airport extends up to, but not including, 700 feet above the surface of the earth. This action corrects that technical discrepancy.

**DATES:** EFFECTIVE DATE: 0901 UTC, March 25, 1999.

Comments Date: Comments must be received on or before February 25, 1999.

**ADDRESSES:** Send comments on the proposal in triplicate to: Federal Aviation Administration, Docket No. 98–ASO–27, Manager, Airspace Branch, ASO–520, P.O. Box 20636, Atlanta, Georgia 30320.

The official docket may be examined in the Office of the Regional Counsel for Southern Region, Room 550, 1701 Columbia Avenue, College Park, Georgia 30337, telephone (404) 305–5627.

**FOR FURTHER INFORMATION CONTACT:** Nancy B. Shelton, Airspace Branch, Air Traffic Division, Federal Aviation Administration, P.O. Box 20636, Atlanta, Georgia 30320; telephone (404) 305–5627.

**SUPPLEMENTARY INFORMATION:**

### Request for Comments on the Rule

Although this action is a final rule, which involves eliminating the specified 2,800 feet MSL upper limit within a 4.1-mile radius of the Golden Triangle Regional Airport, and was not preceded by notice and public procedure, comments are invited on the rule. This rule will become effective on the date specified in the **DATES** section. However, after the review of any comments and, if the FAA finds that further changes are appropriate, it will initiate rulemaking procedures to extend the effective date or to amend the regulation.

Commments that provide the factual basis supporting the views and suggestions presented are particularly helpful in evaluating the effects of the rule, and in determining whether additional rulemaking is required. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the rule which might suggest the need to modify the rule.

### The Rule

This amendment to Part 71 of the Federal Aviation Regulations (14 CFR part 71) changes the description of the Class E surface area airspace for the Golden Triangle Regional Airport by eliminating the 2,800 feet MSL upper limit within a 4.1-mile radius of the Golden Triangle Regional Airport. Class E airspace designations for surface areas are published in paragraph 6002 of FAA Order 7400.9F, dated September 10, 1998, and effective September 16, 1998, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

Since this action only makes a technical amendment to the Class E surface area description and should have no impact on the users of the airspace in the vicinity of the Golden Triangle Regional Airport the notice and public procedure under 5 U.S.C. 553(b) are unnecessary.

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. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule 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—[AMENDED]

1. The authority citation for 14 CFR Part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g); 40103, 40113, 40120; EO 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389; 14 CFR 11.69.

**§ 71.1 [Amended]**

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9F, Airspace Designations and Reporting Points, dated September 10, 1998, and effective September 16, 1998, is amended as follows:

*Paragraph 6002 Class E Airspace Designated as Surface Areas*

* * * * *

**ASO MS E2 Columbus, MS [Revised]**

Golden Triangle Regional Airport
(Lat. 33°27′01″ N, long. 88°35′29″ W)

Within a 4.1-mile radius of Golden Triangle Regional Airport. This Class E airspace area is effective during the specific days and times established in advance by a Notice to Airmen. The effective date and times will thereafter be continuously published in the Airport/Facility Directory.

* * * * *

Issued in College Park, Georgia on January 11, 1999.

**Nancy B. Shelton,**

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

[FR Doc. 99–1743 Filed 1–25–99; 8:45 am]

**BILLING CODE 4910–13–M**

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## DEPARTMENT OF TRANSPORTATION

## Federal Aviation Administration

## 14 CFR Parts 121, 135, and 145

**[Docket No. FAA–1998–4654; Amendment No. SFAR 36–7]**

**RIN 2120–AG64**

## Special Federal Aviation Regulation No. 36, Development of Major Repair Data

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

**ACTION:** Final rule; corrections.

**SUMMARY** Federal Aviation Administration published a final rule in the **Federal Register** (64 FR 958) on January 6, 1999, that amends and extends Special Federal Aviation Regulation (SFAR) No. 36, which provides that holders of authorized repair station or aircraft operating certificates may approve aircraft products or articles for return to service after accomplishing major repairs using self-developed repair data that have not been directly approved by the FAA. This document corrects an error in the heading and adds the date of issuance to the final rule.

**FOR FURTHER INFORMATION CONTACT:** Carol Martineau, Policy and Procedures Branch, Aircraft Engineering division, AIR–110, Federal Aviation Administration, 800 Independence Ave., SW., Washington, DC 20591, telephone: (202) 267–9568.

## Correction

In rule FR Doc. 99–128 beginning on page 958 in the **Federal Register** issue of Wednesday, January 6, 1999, make the following corrections:

1. On page 958, in the first column, in the heading section, on line 8, remove the words ''Notice No. 98–15''.

2. On page 961, in the third column, on the line before the signature block, insert a line containing the words ''Issued in Washington, DC, on December 30, 1998''.

Issued in Washington, DC, on January 20, 1999.

**Donald P. Byrne,**

*Assistant Chief Counsel, Regulations Division.*

[FR Doc. 99–1742 Filed 1–25–99; 8:45 am]

BILLING CODE 4910–13–M

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## 26 CFR Part 301

**[TD 8808]**

**RIN 1545–AW23**

## Modifications and Additions to the Unified Partnership Audit Procedures

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations relating to the unified partnership audit procedures added to the Internal Revenue Code by the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA). The unified partnership audit procedures generally provide administrative rules for the auditing of partnership items at the partnership level. These regulations modify the existing unified partnership audit procedures to comply with the Taxpayer Relief Act of 1997 (1997 Act) and the Internal Revenue Service Restructuring and Reform Act of 1998 (1998 Act), and add new regulations to administer the new unified partnership audit provisions added by the 1997 Act. In general, the text of these 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 January 26, 1999.

**FOR FURTHER INFORMATION CONTACT:** Robert G. Honigman, (202) 622–3050 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

## Background

This document contains temporary amendments to the Procedure and Administration Regulations (26 CFR Part 301) relating to the unified partnership audit procedures found in sections 6221 through 6233 of the Internal Revenue Code (Code) and final regulations pertaining to the applicable dates of § 301.6231(a)(7)–1T(p)(2) and § 301.6231(a)(7)–1T(r)(1). Sections 1231 through 1243 of the Taxpayer Relief Act of 1997, Public Law 105–34, 111 Stat. 788, modified some of the existing procedures and added certain new rules. Section 3507 of the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105–206, 112 Stat. 685, modified section 6231. This document modifies existing regulations that, because of the 1997 Act or the 1998 Act, no longer reflect current law.

## Explanation of Provisions

*Penalties Determined at the Partnership Level*

Before the 1997 Act, the Internal Revenue Service (Service) could impose penalties on a partner only through the application of the deficiency procedures after the completion of a partnership level proceeding. Forcing the Service to open deficiency proceedings against the individual partners was inconsistent with the efficiency goal of the unified partnership audit rules. The 1997 Act cured this problem by providing that, for partnerships under audit for taxable years ending after August 5, 1997, partnership level proceedings include the determination of applicable penalties at the partnership level. Partners now may raise any partner level defenses to the imposition of penalties only in a subsequent refund action.

Consistent with these statutory changes, the temporary regulations mandate that the partnership's penalty defenses are to be resolved during the partnership proceeding. Nevertheless, any individual defenses that a partner may have to the imposition of a penalty may be brought by the partner in a refund action subsequent to the partnership level determination. In order to minimize the burden on individual partners to defend themselves by bringing their own refund suits, the temporary regulations incorporate a large number of defenses at the partnership level. The majority of a partner's defenses to the imposition of penalties are not specific to a particular partner, but can be determined by reference to the activities of the partnership. The applicability of these defenses may be resolved at the partnership level during the partnership proceeding. In addition, the temporary regulations modify the computational adjustment rules to allow the Service to assess penalties under those procedures.

*Partial Settlements*

The period for assessing tax with respect to partnership items generally is the longer of the periods provided by section 6229 or section 6501. For partnership items that convert to nonpartnership items, section 6229(f) provides that the period for assessing tax shall not expire before the date which is one year after the date that the items became nonpartnership items. Section 6231(b)(1)(C) provides that the partnership items of a partner for a partnership taxable year become nonpartnership items as of the date the partner enters into a settlement agreement with the Service with respect to such items. In some audits, however, the taxpayer and the Service will enter into a settlement agreement regarding some, but not all, of the taxpayer's partnership items. The 1997 Act added a special rule for these partial settlement agreements in section 6229(f)(2), providing that the period for assessing any tax attributable to the settled items is determined as if the partial settlement had not been executed. Thus, the limitations period applicable to the last partnership item to be resolved for the partnership's taxable year under audit is controlling with respect to all disputed partnership items (including settled items) for such partnership taxable year.

The temporary regulations state that the one year period for assessing partnership items that convert to nonpartnership items applicable to settlement agreements under section 6231(b)(1)(C) does not apply to partial settlement agreements under section 6229(f)(2). Moreover, the temporary regulations clarify that the partner remains subject to the unified audit procedures regarding the nonsettled items.

*Tax Matters Partner as a Debtor in Bankruptcy*

Section 6229(b)(1)(B) provides that the statute of limitations under section 6229 is extended with respect to all partners in the partnership by an agreement entered into between the tax matters partner (TMP) and the Service. Treas. Reg. § 301.6231(a)(7)–1(l)(1)(iv) (1996) and Temp. Treas. Reg. § 301.6231(c)–7T(a) (1987), however, provide that upon the filing of a petition naming a partner as a debtor in a