

CFR 71.1. The Class E airspace designation listed in this document will be published in the Order.

### The Rule

This amendment to Part 71 of the Federal Aviation Regulations (14 CFR part 71) provides controlled Class E airspace extending upward from 700 feet above the surface for aircraft conducting IFR operations into Spitfire Aerodrome, Pedricktown, NJ.

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 will not have 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.

#### § 71.1 [Amended]

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

*Paragraph 6005 Class E Airspace Areas extending upward from 700 feet or more above the surface of the earth.*

\* \* \* \* \*

#### AEA PA E5 Philadelphia, PA (Revised)

Philadelphia International Airport  
(lat. 39°52'19"N., long. 75°14'28"W.)  
Chester County G. O. Carlson Airport, PA  
(lat. 39°58'44"N., long. 75°51'56"W.)

New Castle County Airport, DE  
(lat. 39°40'43"N., long. 75°36'24"W.)  
Summit Airpark, DE  
(lat. 39°31'13"N., long. 75°43'14"W.)  
Millville Municipal Airport, NJ  
(lat. 39°22'04"N., long. 75°04'20"W.)

That airspace extending upward from 700 feet above the surface within a 31-mile radius of Philadelphia International Airport extending clockwise from a 225° bearing to a 307° bearing from the airport and within a 37-mile radius of Philadelphia International Airport extending from a 307° bearing to a 053° bearing from the airport and within a 33-mile radius of Philadelphia International Airport extending from a 053° bearing to a 713° bearing from the airport and within a 16-mile radius of Philadelphia International Airport extending from a 173° bearing from the airport to a 225° bearing from the airport and within a 7-mile radius of Chester County G. O. Carlson Airport and within a 6.7-mile radius of New Castle County Airport and within an 8-mile radius of Summit Airpark and within a 6.5-mile radius of Millville Municipal Airport, excluding the airspace that coincides with the Elkton, MD; Wrightstown, NJ; Pittstown, NJ; Reading, PA; and Allentown, PA Class E airspace areas.

\* \* \* \* \*

Issued in Jamaica, New York on January 27, 2004.

**John G. McCartney,**

*Assistant Manager, Air Traffic Division,  
Eastern Region.*

[FR Doc. 04–2193 Filed 2–2–04; 8:45 am]

BILLING CODE 4910–13–M

## NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

### 14 CFR Part 1260

RIN 2700–AC93

#### NASA Grant and Cooperative Agreement Handbook—Synopsis Requirements

**AGENCY:** National Aeronautics and Space Administration (NASA).

**ACTION:** Final rule.

**SUMMARY:** This final rule amends the NASA Grant and Cooperative Agreement Handbook (Handbook) by requiring that all NASA announcements of grant and cooperative agreement funding opportunities be electronically posted to: <http://www.Fedgrants.gov>, using a standard set of data elements, no later than three business days after release of the full announcement. This change implements Office of Management and Budget (OMB) policy directive: "Use of Grants.Gov FIND." **EFFECTIVE DATE:** February 3, 2004.

**FOR FURTHER INFORMATION CONTACT:** Suzan P. Moody, NASA Headquarters, Code HK, Washington, DC, (202) 358–0503, e-mail: [Suzan.P.Moody@nasa.gov](mailto:Suzan.P.Moody@nasa.gov).

## SUPPLEMENTARY INFORMATION:

### A. Background

On October 8, 2003, the Office of Management and Budget (OMB) issued policy directive: "Use of Grants.Gov FIND", requiring Federal agencies to use the Grants.gov FIND module of the Grants.gov program to electronically post synopses of grant and cooperative agreement funding opportunities. This policy directive includes a government-wide standard set of data elements to be used by Federal agencies when posting synopses to <http://www.Grants.gov>. The purpose of the Grants.gov FIND module is to provide potential applicants with (1) enough information about any opportunity to decide whether they are interested in viewing the full announcement; (2) information on one or more ways to obtain the full announcements; and (3) one common Web site for all Federal grant opportunities searchable by key word, date, Catalog of Federal Domestic Assistance (CFDA) number or specific agency name. This final rule implements the synopsis requirements of the OMB policy directive.

This is not a significant regulatory action and, therefore, was not subject to review under section 6(b) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

### B. Regulatory Flexibility Act

NASA certifies that this final rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.*, because the changes do not impose requirements on these entities. The changes only apply to field personnel within NASA.

### C. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because this final rule does not impose any new recordkeeping or information collection requirements, or collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget under 44 U.S.C. 3501, *et seq.*

### List of Subjects in 14 CFR Part 1260

Grant Programs—Science and Technology.

**Tom Luedtke,**

*Assistant Administrator for Procurement.*

■ Accordingly, 14 CFR part 1260 is amended as follows:

## PART 1260—GRANTS AND COOPERATIVE AGREEMENTS

■ 1. The authority citation for 14 CFR part 1260 continues to read as follows:

**Authority:** 42 U.S.C. 2473(c)(1), and Pub. L. 97–258, 96 Stat. 1003 (31 U.S.C. 6301, *et seq.*).

■ 2. Add section 1260.9 to read as follows:

### § 1260.9 Synopses requirements.

(a) All announcements of grant and cooperative agreement funding opportunities shall be synopsized. Synopses shall be prepared in the NASA Acquisition Internet Service (NAIS), located at: <http://prod.nais.nasa.gov/cgi-bin/nais/index.cgi>; by using the Electronic Posting System (EPS), and transmitted to <http://www.Fedgrants.gov>. Synopses shall be electronically posted to: <http://www.Fedgrants.gov> no later than three business days after release of the full announcement. All synopses shall include instructions regarding where to obtain the full announcement for the opportunity.

(b) This requirement applies to all announcements of grant and cooperative agreement funding opportunities with the following exceptions:

(1) Announcements of opportunities for awards less than \$25,000 for which 100 percent of eligible applicants live outside of the United States.

(2) Single source announcements of opportunities that are specifically directed to a known recipient.

[FR Doc. 04–2071 Filed 2–2–04; 8:45 am]

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## NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

### 14 CFR Parts 1260 and 1274

RIN 2700–AC79

### NASA Grant and Cooperative Agreement Handbook—Property Reporting

**AGENCY:** National Aeronautics and Space Administration.

**ACTION:** Interim rule.

**SUMMARY:** This interim rule amends the NASA Grant and Cooperative Agreement Handbook to require earlier submission of annual property inventory reports. This will allow NASA to meet the revised Agency financial statement completion date.

**DATES:** Effective Date: This interim rule is effective February 3, 2004.

Comment Date: Comments should be submitted to NASA at the address below on or before April 5, 2004.

**ADDRESSES:** Interested parties should submit written comments to Paul Brundage, NASA Headquarters, Office of Procurement, Contract Management Division (Code HK), Washington, DC 20546.

**FOR FURTHER INFORMATION CONTACT:** Paul Brundage, Code HK, (202) 358–0481, e-mail: [paul.d.brundage@nasa.gov](mailto:paul.d.brundage@nasa.gov).

### SUPPLEMENTARY INFORMATION:

#### A. Background

The Office of Management and Budget has required NASA to complete its annual financial statements sooner. Since recipients maintain NASA's official records for its assets in their possession, NASA uses the data contained in recipients' reports for annual financial statements and property management. As a result, NASA is changing the date for submission of annual Inventory Reports from October 31st to October 15th of each year.

#### B. Regulatory Flexibility Act

NASA certifies that this interim rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.*, because it requires no additional work.

#### C. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because this interim rule does not impose any new recordkeeping or information collection requirements, or collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management (OMB) and Budget under 44 U.S.C. 3501, *et seq.*

#### D. Determination to Issue an Interim Rule

In accordance with 41 U.S.C. 418(d), NASA has determined that urgent and compelling reasons exist to promulgate this interim rule. The basis for this determination is that this change incorporates into the Handbook NASA's class deviation issued on September 4, 2003, in NASA's Grant Information Circular (GIC) 03–01 for accelerated property reporting. Public comments received in response to this interim rule will be considered in the formation of the final rule.

## List of Subjects in CFR Parts 1260 and 1274

Grant programs—Science and technology.

**Tom Luedtke,**

*Assistant Administrator for Procurement.*

■ Accordingly, 14 CFR parts 1260 and 1274 are amended as follows:

■ 1. The authority citation for 14 CFR part 1260 continues to read as follows:

**Authority:** 42 U.S.C. 2473(c)(1), and Pub. L. 97–258, 96 Stat. 1003 (31 U.S.C. 6301, *et seq.*).

## PART 1260—GRANTS AND COOPERATIVE AGREEMENT

■ 2. In section 1260.27, revise the date in the introductory text and revise the introductory text of paragraph (b) to read as follows:

### § 1260.27 Equipment and other property.

#### Equipment and Other Property (February 2004)

\* \* \* \* \*

(b) The Recipient shall submit an annual Inventory Report, to be received no later than October 15 of each year, which lists all reportable (non-exempt equipment and/or Federally owned property) in its custody as of September 30. Negative responses for annual Inventory Reports (when there is no reportable equipment) are not required. A Final Inventory Report of Federally Owned Property, including equipment where title was taken by the Government, will be submitted by the Recipient no later than 60 days after the expiration date of the grant. Negative responses for Final Inventory Reports are required.

\* \* \* \* \*

■ 3. In section 1260.67, revise the introductory text and paragraph (g) to read as follows:

### § 1260.67 Equipment and other property under grants with commercial firms.

#### Equipment and Other Property Under Grants with Commercial Firms (February 2004)

\* \* \* \* \*

(g) Recipients shall submit annually a NASA Form 1018, NASA Property in the Custody of Contractors, in accordance with the instructions on the form, the provisions of 48 CFR (NFS) 1845.71 and any supplemental instructions that may be issued by NASA for the current reporting period. The original NF 1018 shall be submitted to the center Deputy Chief Financial Officer (Finance) with three copies sent concurrently to the center Industrial Property Officer. The annual reporting period shall be from October 1 of each year through September 30 of the following year. The report shall be submitted in time to be received by October 15. Negative reports (*i.e.* no reportable property) are required. The information contained in the reports is entered into the NASA accounting system to reflect current

asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

\* \* \* \* \*

■ 4. The authority citation for 14 CFR part 1274 continues to read as follows:

**Authority:** 42 U.S.C. 2451 *et seq.*, and 31 U.S.C. 6301 to 6308.

#### **PART 1274—COOPERATIVE AGREEMENTS WITH COMMERCIAL FIRMS**

■ 5. In section 1274.923, revise the date in the introductory text and paragraph (f) to read as follows:

#### **§ 1274.923 Equipment and Other Property.**

##### **Equipment and Other Property (February 2004)**

\* \* \* \* \*

(f) Recipients shall submit annually a NASA Form 1018, NASA Property in the Custody of Contractors, in accordance with the instructions on the form, the provisions of 48 CFR (NFS) 1845.71 and any supplemental instructions that may be issued by NASA for the current reporting period. The original NF 1018 shall be submitted to the center Deputy Chief Financial Officer, Finance, with three copies sent concurrently to the center Industrial Property Officer. The annual reporting period shall be from October 1 of each year through September 30 of the following year. The report shall be submitted in time to be received by October 15. Negative reports (*i.e.* no reportable property) are required. The information contained in the reports is entered into the NASA accounting system to reflect current asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

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[FR Doc. 04-2073 Filed 2-2-04; 8:45 am]

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## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Parts 1, 301 and 602**

[TD 9100]

RIN 1545-BC62

#### **Guidance Necessary to Facilitate Business Electronic Filing; Correction**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final regulations (TD

9100), which were published in the **Federal Register** on Friday, December 19, 2003 (68 FR 70701), relating to the elimination of regulatory impediments to the electronic filing of certain business income tax returns and other forms.

**DATES:** These corrections are effective December 19, 2003.

**FOR FURTHER INFORMATION CONTACT:** Nathan Rosen at (202) 622-4910 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final regulations that are subject to these corrections are under section 170A of the Internal Revenue Code.

##### **Need for Correction**

As published, final regulation (TD 9100), contains errors that may prove to be misleading and are in need of clarification.

##### **Correction of Publication**

■ Accordingly, the publication of final regulation (TD 9100), which was the subject of FR Doc. 03-31238, is corrected as follows:

#### **PART 1—INCOME TAXES**

■ 1. On page 70701, column 1, in the preamble under the caption **DATES:**, line 5 of section titled, Applicability Date:, the language “2T 1.565-1T, 1.936-7T, 1.1017-1T,” is corrected to read “2T, 1.565-1T, 1.936-7T, 1.1017-1T,”.

##### **§ 1.556-2T [Corrected]**

■ 2. On page 70705, column 1, paragraph (e)(2)(viii) through (xi), line 2, the language “further guidance see § 1.556-2(e)(2)(viii)” is corrected to read “further guidance, see § 1.556-2(e)(2)(viii)”.

##### **§ 1.1017-1 [Corrected]**

■ 3. On page 70706, column 1, paragraph (B), line 1, the language “[Reserved] For further guidance,” is corrected to read “[Reserved]. For further guidance,”.

##### **§ 1.1377-1T [Corrected]**

■ 4. On page 70706, column 3, instructional paragraph Par. 16., line 2, the language “by revising paragraphs (b)(2)(iii), (b)(3)(i)” is corrected to read “by revising paragraphs (b)(3)(i)”.

##### **§ 1.1502-21 [Corrected]**

■ 5. On page 70706, column 3, § 1.1502-21 is corrected by removing paragraphs (2) and (iii), and the five asterisks following paragraph (iii).

■ 6. On page 70706, column 3, instructional paragraph Par. 17., line 3, the language “(b)(2)(iii) and (b)(3)

through (b)(3)(ii)(B)” is corrected to read “(b)(3) through (b)(3)(ii)(B)”.

##### **§ 1.1502-21T [Corrected]**

■ 7. On page 70706, column 3, § 1.1502-21T is corrected by removing paragraph (b)(2)(iii) and the five asterisks following the paragraph.

##### **§ 1.6038B-1T [Corrected]**

■ 8. On page 70708, column 3, paragraph (b)(1)(i), line 3 from the top of the paragraph, the language “information to Form 926, “Return by” is corrected to read “information to Form 926, “Return by a U.S.”.

#### **PART 301—PROCEDURE AND ADMINISTRATION**

■ 9. On page 70709, column 1, instructional paragraph Par. 24., line 2, the language “301 continues to read as follows:” is corrected to read “301 continues to read in part as follows:”.

■ 10. On page 70709, column 1, instructional paragraph Par. 24., the Authority citation, the language “Authority: 26 U.S.C. 7805.” is corrected to read “Authority: 26 U.S.C. 7805 \* \* \*.”

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

■ 11. On page 70709, column 2, instructional paragraph Par. 27., line 2, the language “602 continues to read in part as follows:” is corrected to read “602 continues to read as follows:”.

■ 12. On page 70709, column 2, instructional paragraph Par. 27., the Authority citation, the language “Authority: 26 U.S.C. 7805 \* \* \*” is corrected to read “Authority: 26 U.S.C. 7805.”.

Cynthia E. Grigsby,

*Acting Chief, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures & Administration).*

[FR Doc. 04-2078 Filed 2-2-04; 8:45 am]

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## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR Part 117**

[CGD08-04-003]

#### **Drawbridge Operation Regulations; Berwick Bay, Morgan City, LA**

**AGENCY:** Coast Guard, DHS.