will be date stamped and returned to the commenter.

#### **Agency Findings**

The regulations adopted herein will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various level of government. Therefore, in accordance with Executive Order 12612, it is determined that this final rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Further, the FAA has determined that this regulation is noncontroversial and unlikely to result in adverse or negative comments and only involves an established body of technical regulations that require frequent and routine amendments to keep them operationally current. Therefore, I certify that 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) if promulgated, will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. Since this rule involves routine matters that will only affect air traffic procedures and air navigation, it does not warrant preparation of a Regulatory Flexibility Analysis because the anticipated impact is so minimal.

#### 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—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; 14 CFR 11.69.

#### §71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9E, Airspace Designations and Reporting Points, dated September 10, 1997, and effective September 16, 1997, is amended as follows:

Paragraph 5000: Class D airspace areas

#### ASW TX D McKinney, TX [Revised]

McKinney, McKinney Municipal Airport, TX (Lat. 33°10′50"N., long. 96°35′26"W.)

That airspace extending upward from the surface to and including  $\check{2},900$  feet MSL within a 4.2-mile radius of the McKinney Municipal Airport. This Class D 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 continually published in the Airport/Facility Directory.

Paragraph 6005: Class E airspace areas extending upward from 700 feet or more above the surface of the earth.

#### ASW TX E5 Dallas-Forth Worth, TX [Revised]

Dallas/Fort Worth International Airport, TX (Lat. 32°53′49"N., long. 97°02′33"W.) McKinney Municipal, TX (Lat. 33°10′50"N., long. 96°35′26"W.)

Rockwall Municipal Airport, TX (Lat. 32°55′50″N., long. 96°26′08″W.) Blue Ridge VORTAC

(Lat. 33°17′00"N., long. 96°21′54"W.) Mesquite, Phil L. Hudson Municipal Airport, TX

(Lat. 32°44′49"N., long. 96°31′50"W.) Mesquite RBN

(Lat. 32°48'33"N., long. 96°31'44"W.) Phil L. Hudson ILS Localizer

(Lat. 32°44′21″N., long. 96°31′50″W.) Lancaster Airport, TX

(Lat. 32°34'45"N., long. 96°43'09"W.) Lancaster RBN

(Lat. 32°34′40"N., long. 96°43′19"W.) Dallas/Fort Worth VORTAC

(Lat. 32°51′57"N., long. 97°01′41"W.) Fort Worth Spinks Airport, TX

(Lat. 32°33'55"N., long. 97°18'30"W.) Cleburne Municipal Airport, TX (Lat. 32°21′17"N., long. 97°26′03"W.)

Bourland Field, TX

(Lat. 32°34′47"N., long. 97°35′34"W.) Acton VORTAC

(Lat. 32°26′05″N., long. 97°39′50″W.) Granbury Municipal Airport, TX

(Lat. 32°26′40″N., long. 97°49′01″W.) Weatherford, Parker County Airport, TX (Lat. 32°44′47″N., long. 97°40′57″W.)

Bridgeport Municipal Airport, TX (Lat. 33°10′29"N., long. 97°49′42"W.) Bridgeport VORTAC

(Lat. 33°14′16″N., long. 97°45′59″W.) Decatur Municipal Airport, TX

(Lat. 33°15′17"N., long. 97°34′50"W.)

That airspace extending upward from 700 feet above the surface within a 30-mile radius of Dallas/Fort Worth International Airport and within a 6.6-mile radius of McKinney Municipal Airport and within 1.1 miles each side of the 002° bearing from the McKinney Municipal Airport extending from the 6.6mile radius to 9.2 miles north of the airport and within a 6.3-mile radius of Rockwall Municipal Airport and within 1.6 miles of the 190° radial of the Blue Ridge VORTAC extending from the 6.3-mile radius to 10.8

miles north of the airport and within a 6.5mile radius of Phil L. Hudson Airport and within 8 miles east and 4 miles west of the 001° bearing from the Mesquite RBN extending from the 6.5-mile radius to 19.7 miles north of the airport and within 1.7 miles each side of Phil L. Hudson ILS Localizer south course extending from the 6.5-mile radius to 11.1 miles south of the airport and within a 6.5-mile radius of the Lancaster Airport and within 8 miles west and 4 miles east of the 129° bearing from the Lancaster RBN extending from the 6.5-mile radius to 16 miles southeast of the RBN and within 8 miles northeast and 4 miles southwest of the 144° radial of the Dallas/ Fort Worth VORTAC extending from the 30mile radius of Dallas/Fort Worth International Airport to 35 miles southeast of the VORTAC and within 6.5-mile radius of Fort Worth Spinks Airport and within 8 miles east and 4 miles west of the 178° bearing from the airport extending from the 6.5-mile radius to 21 miles south of the airport and within a 6.9-mile radius of Cleburne Municipal Airport and within 3.6 miles each side of the 112° radial of the Acton VORTAC extending from the 6.9-mile radius of the Cleburne Municipal Airport to 12.2 miles northwest of the airport and within a 6.5-mile radius of Bourland Field and within a 6.3-mile radius of Granbury Municipal Airport and within a 6.3-mile radius of Parker County Airport and within 8 miles east and 4 miles west of the 3579 radial of the Acton VORTAC extending from the 6.3-mile radius to 21.4 miles south of the airport and within a 6.3-mile radius of Bridgeport Municipal Airport and within 1.6 miles each side of the 220° and 040° radials of the Bridgeport VORTAC extending from the 6.3-mile radius to 10.6 miles northeast of the airport and within a 6.3-mile radius of Decatur Municipal Airport and within 1.5 miles each side of the 083° radial of the Bridgeport VORTAC extending from the 6.3mile radius to 9.2 miles west of the airport.

Issued in Fort Worth, TX, on November 10, 1997.

#### Albert L. Viselli,

Acting Manager, Air Traffic Division, Southwest Region.

[FR Doc. 97–30776 Filed 11–21–97; 8:45 am] BILLING CODE 4910-13-M

#### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

#### 14 CFR Part 71

**ACTION:** Final rule.

[Airspace Docket No. 96-ASW-28]

#### Revision of Class E Airspace; New Mexico. NM

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

**SUMMARY:** This action revises the Class E airspace extending upward from 1,200 feet above ground level (AGL) within

Restricted Area R-5107B and the portion of Restricted Area R-5107A north of latitude 32°18′00"N., located in south/central New Mexico. These White Sands Missile Range restricted areas are currently Class G airspace and are excluded from the Class E airspace extending upward from 1,200 feet AGL within the boundary of the state of New Mexico. This action is intended to provide adequate controlled airspace for aircraft operating within the confines of Restricted Area K-5107B and that portion of Restricted Area R-5107A north of latitude 32°18′00″N., White Sands Missile Range, New Mexico, NM. EFFECTIVE DATE: 0901 UTC, February 26, 1998.

FOR FURTHER INFORMATION CONTACT: Donald J. Day, Airspace Branch, Air Traffic Division, Southwest Region, Federal Aviation Administration, Fort Worth, TX 76193–0520, telephone 817–222–5593.

## SUPPLEMENTARY INFORMATION:

#### History

On March 26, 1997, a proposal to amend part 71 of the Federal Aviation Regulations (14 CFR part 71) to establish Class E airspace within Restricted Area R-5107B, and the portion of Restricted Area R-5107A north of latitude 32°18'00"N.. New Mexico. NM. was published in the **Federal Register** (62 FR 14375). The ability of White Sands to provide IFR services within the confines of these restricted areas made the proposal necessary. The proposal was to establish adequate controlled airspace for aircraft operating within Restricted Area R-5107B, and the portion of Restricted Area R-5107A north of latitude 32°18′00″N., New Mexico, NM.

Interested parties were invited to participate in this rulemaking proceeding by submitting written comments on the proposal to the FAA. No comments to the proposal were received. The rule is adopted as proposed.

The coordinates for this airspace docket are based on North American Datum 83. Class E airspace designations for airspace areas are published in Paragraph 6005 of FAA Order 7400.9E dated September 10, 1997, and effective September 16, 1997, 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.

#### The Rule

This amendment to part 71 of the Federal Aviation Regulations (14 CFR part 71) revises the Class E airspace to provide controlled airspace for aircraft operating within Restricted Area R–5107B and within the portion of Restricted Area R–5107A north of latitude 32°18′00″N.

The FAA has determined that this regulation only involves an established body of technical regulations that need frequent and routine amendments 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 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; 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 the Federal Aviation Administration Order 7400.9E, *Airspace Designations and Reporting Points*, dated September 10, 1997, and effective September 16, 1997, is amended as follows:

Paragraph 6005 Class E airspace areas extending upward from 700 feet or more above the surface of the earth

#### ASW NM E5 New Mexico, NM [Revised]

Albuquerque VORTAC

(Lat. 35°02′38″N., long. 106°48′59″W.)

That airspace extending upward from 1,200 feet above the surface within the boundary of the State of New Mexico, excluding that airspace north of a line beginning on the Arizona/New Mexico state line at lat. 35°31′00″N., to lat. 35°52′00″N., long. 108°47′02″W.; to lat. 35°47′30″N., long. 108°34′02″W.; thence along long. 108°34′02″W.; to and along the north boundary of V–62 to and clockwise along the arc of a 40-mile radius circle centered at the Albuquerque VORTAC to lat. 35°37′35″N.,

long. 106°24′50"W.; to lat. 35°47′00"N., long. 106°15′02″W.; to lat. 35°47′00″N., long. 106°12′32″W.; to lat. 36°05′35″N., long. 106°09′52″W.; to lat. 36°03′40″N., long. 105°52′22″W.; to lat. 35°47′00″N., long. 105°54′42″W.; to lat. 35°47′00″N., long.  $105^{\circ}50'02''W$ .; thence along long. 105°50′02"W.; to and along the north boundary of V-19 to long. 105°16'32"W.; to lat. 36°00′00″N., long. 105°07′02″W.; thence along lat. 36°00′00″N., to and along the north boundary of V-190 to the New Mexico/Texas state line, excluding Restricted Area R-5101, excluding that airspace bounded by a line beginning on the Arizona/New Mexico state line at lat. 34°18′00″N., thence to the south boundary of V-264 at long. 108°54'02"W.; thence along the south boundary of V-264 to and south along long. 107°00′02″W.; to and along the northwest boundary of V-19 to lat. 33°35′00"N., to lat. 33°35′00"N., long.  $107^{\circ}20^{\prime}02^{\prime\prime}W.$  , to the northwest boundary of V-202 at long. 107°25′02″W.; thence along the northwest boundary of V-202 to lat. 32°59′00″N., to lat. 32°35′00″N., long. 108°37′02″W.. to the Arizona/New Mexico state line at lat. 32°25′00″N., thence along the state line to the point of beginning, excluding that airspace south of V-66.

Issued in Fort Worth, TX, on November 14, 1997.

#### Albert L. Viselli,

Acting Manager, Air Traffic Division, Southwest Region.

[FR Doc. 97–30774 Filed 11–21–97; 8:45 am] BILLING CODE 4910–13–M

### DEPARTMENT OF THE TREASURY

#### **Internal Revenue Service**

#### 26 CFR Parts 301 and 602

[TD 8739]

RIN 1545-AV09

# IRS Adoption Taxpayer Identification Numbers

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains final and temporary regulations under section 6109 relating to taxpayer identifying numbers. The final regulations include a cross reference to the temporary regulations, which provide rules for obtaining and using IRS adoption taxpayer identification numbers. The temporary regulations assist individuals who are in the process of adopting children and wish to claim certain tax benefits with respect to those children. 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