to detect cracks in the Section 46 lower lobe frames, in accordance with Boeing Service Bulletin 747–53–2349, dated June 27, 1991. The initial inspection is required prior to the accumulation of 22,000 total flight cycles, or within 1,000 flight cycles after June 11, 1993 (the effective date of AD 93–08–12), whichever occurs later.

- (b) If no cracking is detected during the inspection required by paragraph (a) of this AD, repeat the inspection thereafter at intervals not to exceed 3,000 flight cycles.
- (c) If any cracking is detected during any inspection required by paragraph (a) of this AD, prior to further flight, accomplish paragraphs (c)(1) and (c)(2) of this AD:
- (1) Within 20 inches of the crack location on the frame, perform a detailed visual inspection of the adjacent structure to detect cracking. If any cracking is detected, prior to further flight, repair in accordance with a method approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA, Transport Airplane Directorate, or in accordance with the Boeing 747 Structural Repair Manual.
- (2) Repeat the inspection required by paragraph (a) of this AD thereafter at intervals not to exceed 3,000 flight cycles.
- (d) Accomplishment of the initial detailed visual internal inspection of the Section 46 lower lobe frames required by paragraph (a)(3) of AD 93–08–12 constitutes terminating action for the requirements of this AD.
- (e) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Seattle ACO. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Seattle ACO.

**Note 4:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Seattle ACO.

(f) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Issued in Renton, Washington, on July 27, 1998.

#### S.R. Miller,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 98–20675 Filed 8–3–98; 8:45 am] BILLING CODE 4910–13–P

# **DEPARTMENT OF TRANSPORTATION**

# **Federal Aviation Administration**

#### 14 CFR Part 71

[Airspace Docket No. 97–ASO–19] RIN 2120–AA66

# Proposed Modification of Jet Route J-41; Florida

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This action proposes to modify Jet Route 41 (J–41) by altering J–41 between the Lee County, FL, Very High Frequency Omnidirectional Range/Tactical Air Navigation (VORTAC) and the Seminole, FL, VORTAC. The FAA is proposing this modification of J–41 to increase system capacity, enhance safety, and improve the management of air traffic operations in the west Florida area.

**DATES:** Comments must be received on or before September 18, 1998.

ADDRESSES: Send comments on the proposal in triplicate to: Manager, Air Traffic Division, ASO–500, Docket No. 97–ASO–19, Federal Aviation Administration, P.O. Box 20636, Atlanta, GA 30320.

The official docket may be examined in the Rules Docket, Office of the Chief Counsel, Room 916G, 800 Independence Avenue, SW., Washington, DC, weekdays, except Federal holidays, between 8:30 a.m. and 5:00 p.m.

An informal docket may also be examined during normal business hours at the Office of the Regional Air Traffic Division.

# FOR FURTHER INFORMATION CONTACT:

Patricia Crawford, Airspace and Rules Division, ATA-400, Office of Air Traffic Airspace Management, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

# SUPPLEMENTARY INFORMATION:

#### **Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify the

airspace docket number and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self addressed, stamped postcard on which the following statement is made: "Comments to Airspace Docket No. 97-ASO-19." The postcard will be date/ time stamped and returned to the commenter. All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available for examination in the Rules Docket both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

# Availability of NPRM's

An electronic copy of this document may be downloaded, using a modem and suitable software, from the FAA regulations section of the Fedworld electronic bulletin board service (telephone: 703–321–3339) or the Federal Register's electronic bulletin board service (telephone: 202–512–1661). Internet users may reach the Federal Register's web page at http://www.access.gpo.govsu—docs for access to recently published rulemaking documents.

Any person may obtain a copy of this Notice of Proposed Rulemaking (NPRM) by submitting a request to the Federal Aviation Administration, Office of Air Traffic Airspace Management, 800 Independence Avenue, SW., Washington, DC 20591, or by calling (202) 267-8783. Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should also request a copy of Advisory Circular No. 112A, which describes the application procedure.

# The Proposal

The FAA is proposing to amend 14 CFR part 71 (part 71) by altering the route of J–41 between the Lee County, FL, VORTAC and the Seminole, FL, VORTAC. Currently, aircraft landing in the Tampa and Sarasota/Fort Myers areas are routed over the St. Petersburg, FL, VORTAC, which also serves as a major navigational aid for transitioning aircraft into southern Florida. Due to the volume of air traffic utilizing the St. Petersburg VORTAC, it would be advantageous to segregate aircraft

landing in the Tampa area and aircraft landing in the Sarasota/Fort Myers area that are currently routed over the St. Petersburg VORTAC. Also, the separation of J–41 and J–43 before the St. Petersburg VORTAC would increase capacity in the National Airspace System by eliminating a choke point at the St. Petersburg VORTAC. This proposed modification of J–41 would increase system capacity, enhance safety, and improve the management of air traffic operations in the west Florida area.

Jet route designations are published in paragraph 2004 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 jet route listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed 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 proposed rule, when promulgated, 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).

# The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 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 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 2004—Jet Routes

# J-41 [Revised]

From Key West, FL; Lee County, FL; Sarasota, FL; INT Sarasota 336°T(338°M) and Seminole, FL, 150°T(148°M) radials; Seminole, FL; Montgomery, AL; Vulcan, AL; Memphis, TN; Springfield, MO; Kansas City, MO; to Omaha, NE.

Issued in Washington, DC, on July 27,

#### Reginald C. Matthews,

Acting Program Director for Air Traffic Airspace Management.
[FR Doc. 98–20789 Filed 8–3–98; 8:45 am]
BLLING CODE 4910–13–P

# **DEPARTMENT OF THE TREASURY**

Internal Revenue Service

26 CFR Parts 53 and 301

[REG-246256-96]

RIN 1545-AV60

Failure by Certain Charitable
Organizations To Meet Certain
Qualification Requirements; Taxes on
Excess Benefit Transactions

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations relating to the excise taxes on excess benefit transactions under section 4958 of the Internal Revenue Code (Code), as well as certain amendments and additions to existing Income Tax Regulations affected by section 4958. Section 4958 was enacted in section 1311 of the Taxpayer Bill of Rights 2. Section 4958 generally is effective for transactions occurring on or after September 14, 1995. Section 4958 imposes excise taxes on transactions that provide excess economic benefits to disqualified persons of public charities and social welfare organizations. The proposed regulations clarify certain definitions and rules contained in section 4958.

**DATES:** Written comments and requests for a teleconference must be received by November 2, 1998.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:R (REG-246256-96), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (REG-246256-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.ustreas.gov/prod/ tax\_regs/comments.html.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Phyllis D. Haney of the Office of Associate Chief Counsel (Employee Benefits and Exempt Organizations), (202) 622–4290; concerning submissions, LaNita VanDyke, (202) 622-7190 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

### **Paperwork Reduction Act**

The collections of information contained in this notice of proposed rulemaking have been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, OP:FS:FP, Washington, DC 20224. Comments on the collection of information should be received by October 5, 1998. Comments are specifically requested concerning:

Whether the proposed collections of information are necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collections of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.