

Additionally, Class E airspace extending upward from 700 feet above the surface would be reduced to within a 9.5-mile radius of the airport (from a 24-mile radius) from the airport 248° bearing clockwise to the airport 294° bearing, and within a 7-mile radius from the airport 294° bearing clockwise to the airport 004° bearing, with segments extending to 13.5 miles northeast, 10.4 miles east, 16.9 miles southwest. Also, Class E airspace extending upward from 1,200 feet above the surface would be removed since it is wholly contained within the larger Casper Class E en route airspace, and duplication is not needed.

This proposal would also update the airport's geographic coordinates in the associated Class D and E airspace to reflect the FAA's current aeronautical database. Lastly, this action would replace the outdated term "Airport/Facility Directory" with the term "Chart Supplement" in the Class D and associated Class E airspace legal descriptions. These modifications are necessary for the safety and management of IFR operations at the airport.

Class D and Class E airspace designations are published in paragraph 5000, 6002, 6004, and 6005, respectively, of FAA Order 7400.11B, dated August 3, 2017 and effective September 15, 2017, which is incorporated by reference in 14 CFR 71.1. The Class D and Class E airspace designations listed in this document will be published subsequently in the Order.

**Regulatory Notices and Analyses**

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, is non-controversial and unlikely to result in adverse or negative comments. 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 proposed rule, when promulgated, would not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

**Environmental Review**

This proposal will be subject to an environmental analysis in accordance with FAA Order 1050.1F, "Environmental Impacts: Policies and Procedures" prior to any FAA final regulatory action.

**List of Subjects in 14 CFR Part 71**

Airspace, Incorporation by reference, Navigation (air).

**The Proposed Amendment**

Accordingly, pursuant to the authority delegated to me, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

**PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS**

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

**Authority:** 49 U.S.C. 106(f), 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 FAA Order 7400.11B, Airspace Designations and Reporting Points, dated August 3, 2017, and effective September 15, 2017, is amended as follows:

*Paragraph 5000 Class D Airspace.*  
\* \* \* \* \*

**ANM WY D Casper, WY [Amended]**

Casper/Natrona County International Airport, WY  
(Lat. 42°54'21" N, long. 106°27'49" W)

That airspace extending upward from the surface to and including 7,800 feet MSL within a 4.9-mile radius of Casper/Natrona County International Airport clockwise from the airport 294° bearing to the airport 193° bearing and within a 7-mile radius of the airport clockwise from the airport 193° bearing to the airport 294° bearing. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Chart Supplement.

*Paragraph 6002 Class E Airspace Designated as Surface Areas.*  
\* \* \* \* \*

**ANM WY E2 Casper, WY [Amended]**

Casper/Natrona County International Airport, WY  
(Lat. 42°54'21" N, long. 106°27'49" W)

That airspace extending upward from the surface within a 4.9-mile radius of Casper/Natrona County International Airport clockwise from the airport 294° bearing to the airport 193° bearing and within a 7-mile radius of the airport clockwise from the airport 193° bearing to the airport 294°

bearing. This Class E airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Chart Supplement.

*Paragraph 6004 Class E Airspace Areas Designated as an Extension to a Class D or Class E Surface Area*  
\* \* \* \* \*

**ANM WY E4 Casper, WY [Removed]**

*Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth.*  
\* \* \* \* \*

**ANM WY E5 Casper, WY [Amended]**

Casper/Natrona County International Airport, WY

(Lat. 42°54'21" N, long. 106°27'49" W)

That airspace upward from 700 feet above the surface within a 9.5-mile radius of Casper/Natrona County International Airport from the airport 248° bearing clockwise to the airport 294° bearing and within a 7-mile radius of the airport from the airport 294° bearing clockwise to the airport 004° bearing and within 3.9 miles northwest and 4.8 miles southeast of the airport 036° bearing extending from the airport to 13.5 miles northeast of the airport and within 3.6 miles each side of the airport 088° bearing extending from the airport to 10.4 miles east of the airport and within 4.1 miles each side of the airport 223° bearing extending from the airport to 17 miles southwest of the airport.

Issued in Seattle, Washington, on January 26, 2018.

**Shawn M. Kozica,**

*Manager, Operations Support Group, Western Service Center.*

[FR Doc. 2018–02013 Filed 2–1–18; 8:45 am]

**BILLING CODE 4910–13–P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 71**

[Docket No. FAA–2017–1091; Airspace Docket No. 17–AWP–26]

**Proposed Amendment of Class D and Class E Airspace; Atwater, CA**

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

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** This action proposes to amend Class D airspace, and Class E airspace extending upward from 700 feet above the surface at Castle Airport, Atwater, CA, to accommodate airspace redesign due to the decommissioning of the El Nido VHF Omnidirectional Range/Distance Measuring Equipment (VOR/DME) as the FAA transitions from

ground-based to satellite-based navigation. Also, this action would update the airport's geographic coordinates to match the FAA's aeronautical database. This action also would make an editorial change to the Class D airspace legal description replacing "Airport/Facility Directory" with the term "Chart Supplement". These actions are necessary for the safety and management of instrument flight rules (IFR) operations at the airport.

**DATES:** Comments must be received on or before March 19, 2018.

**ADDRESSES:** Send comments on this proposal to the U.S. Department of Transportation, Docket Operations, 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12-140, Washington, DC 20590; telephone: 1(800) 647-5527, or (202) 366-9826. You must identify FAA Docket No. FAA-2017-1091; Airspace Docket No. 17-AWP-26, at the beginning of your comments. You may also submit comments through the internet at <http://www.regulations.gov>.

FAA Order 7400.11B, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at [http://www.faa.gov/air\\_traffic/publications/](http://www.faa.gov/air_traffic/publications/). For further information, you can contact the Airspace Policy Group, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; telephone: (202) 267-8783. The Order is also available for inspection at the National Archives and Records Administration (NARA). For information on the availability of FAA Order 7400.11B at NARA, call (202) 741-6030, or go to <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

FAA Order 7400.11, Airspace Designations and Reporting Points, is published yearly and effective on September 15.

**FOR FURTHER INFORMATION CONTACT:** Tom Clark, Federal Aviation Administration, Operations Support Group, Western Service Center, 1601 Lind Avenue SW, Renton, WA 98057; telephone (425) 203-4511.

#### **SUPPLEMENTARY INFORMATION:**

#### **Authority for This Rulemaking**

The FAA's authority to issue rules regarding aviation safety is found in Title 49 of the United States Code. Subtitle I, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency's authority. This rulemaking is promulgated under the authority

described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it would amend Class D and Class E airspace at Castle Airport, Atwater, CA, to accommodate airspace redesign in support of IFR operations at the airport.

#### **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 both docket numbers (Docket No. FAA-2017-1091; Airspace Docket No. 17-AWP-26) and be submitted in triplicate to DOT Docket Operations (see "ADDRESSES" section for address and phone number).

Persons 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 Docket No. FAA-2017-1091/Airspace Docket No. 17-AWP-26." 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 the comments received. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

#### **Availability of NPRMs**

An electronic copy of this document may be downloaded through the internet at <http://www.regulations.gov>. Recently published rulemaking documents can also be accessed through the FAA's web page at [http://www.faa.gov/air\\_traffic/publications/airspace\\_amendments/](http://www.faa.gov/air_traffic/publications/airspace_amendments/).

You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office (see the "ADDRESSES" section for the address

and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except federal holidays. An informal docket may also be examined between 8:00 a.m. and 4:30 p.m., Monday through Friday, except federal holidays, at the Northwest Mountain Regional Office of the Federal Aviation Administration, Air Traffic Organization, Western Service Center, Operations Support Group, 1601 Lind Avenue SW, Renton, WA 98057.

#### **Availability and Summary of Documents for Incorporation by Reference**

This document proposes to amend FAA Order 7400.11B, Airspace Designations and Reporting Points, dated August 3, 2017, and effective September 15, 2017. FAA Order 7400.11B is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11B lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

#### **The Proposal**

The FAA is proposing an amendment to Title 14 Code of Federal Regulations (14 CFR) part 71 for airspace redesign by modifying Class D airspace to a 4.6-mile radius (from a 4.5-mile radius) of the airport from the airport 297° bearing clockwise to the airport 164° bearing, thence direct to the point of beginning. This modification would provide additional Class D airspace south of the airport and would remove Class D airspace southwest and northwest of the airport, thereby containing instrument IFR departure aircraft until reaching 700 feet above the surface, and removing airspace not required by IFR operations. Also, this action would remove the reference to the El Nido VOR/DME in the legal description due to its planned decommissioning as the FAA transitions from ground-based to satellite-based navigation.

Class E airspace extending upward from 700 feet above the surface would be modified to a 7.2-mile (from a 7-mile) radius of the airport, and would remove the 23-mile extension northwest of the airport.

Additionally, the airport's geographic coordinates would be updated to match the FAA's aeronautical database for the Class D and Class E airspace areas. An editorial change also would be made to the Class E surface area airspace legal description replacing "Airport/Facility Directory" with the term "Chart Supplement".

These actions are necessary for the safety and management of IFR operations at this airport.

Class E airspace designations are published in paragraph 6002, and 6005, respectively, of FAA Order 7400.11B, dated August 3, 2017 and effective September 15, 2017, 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.

### Regulatory Notices and Analyses

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, is non-controversial and unlikely to result in adverse or negative comments. 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 proposed rule, when promulgated, would not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

### Environmental Review

This proposal will be subject to an environmental analysis in accordance with FAA Order 1050.1F, “Environmental Impacts: Policies and Procedures” prior to any FAA final regulatory action.

### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

### The Proposed Amendment

Accordingly, pursuant to the authority delegated to me, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

### PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

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

**Authority:** 49 U.S.C. 106(f), 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 FAA Order 7400.11B, Airspace Designations and Reporting Points, dated August 3, 2017, and

effective September 15, 2017, is amended as follows:

#### Paragraph 5000 Class D Airspace.

\* \* \* \* \*

#### AWP CA D Atwater, CA [Amended]

Castle Airport, CA  
(Lat. 37°22′50″ N, long. 120°34′06″ W)

That airspace extending upward from the surface up to but not including 2,000 feet MSL within a 4.6-mile radius of Castle Airport beginning at the 297° bearing from the airport clockwise to the 164° bearing, thence to the point of beginning. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Chart Supplement.

#### Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth

\* \* \* \* \*

#### AWP CA E5 Atwater, CA [Amended]

Castle Airport, CA  
(Lat. 37°22′50″ N, long. 120°34′06″ W)

That airspace extending upward from 700 feet above the surface within a 7.2-mile radius of Castle Airport.

Issued in Seattle, Washington, on January 11, 2018.

**Shawn M. Kozica,**

*Manager, Operations Support Group, Western Service Center.*

[FR Doc. 2018–02012 Filed 2–1–18; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[REG–118067–17]

RIN 1545–B000

#### Centralized Partnership Audit Regime: Adjusting Tax Attributes

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations implementing section 1101 of the Bipartisan Budget Act of 2015, which was enacted into law on November 2, 2015. The Bipartisan Budget Act repeals the current rules governing partnership audits and replaces them with a new centralized partnership audit regime that, in general, determines, assesses and collects tax at the partnership level. These proposed regulations provide rules addressing how partnerships and their partners adjust tax attributes to

take into account partnership adjustments under the centralized partnership audit regime.

**DATES:** Written or electronic comments and requests for a public hearing must be received by May 3, 2018.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–118067–17), Room 5207, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8:00 a.m. and 4:00 p.m. to CC:PA:LPD:PR (REG–118067–17), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224. Alternatively, taxpayers may submit comments electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (REG–118067–17).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Allison R. Carmody or Meghan M. Howard of the Office of Associate Chief Counsel (Passthroughs and Special Industries), (202) 317–5279; concerning the submission of comments, Regina L. Johnson, (202) 317–6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background

This document contains proposed regulations that supplement the regulations proposed in the notice of proposed rulemaking (REG–136118–15) published in the **Federal Register** on June 14, 2017 (82 FR 27334) (the “June 14 NPRM”) and amend the Income Tax Regulations (26 CFR part 1) under Subpart—Partners and Partnerships and the Procedure and Administration Regulations (26 CFR part 301) under Subpart—Tax Treatment of Partnership Items to implement the centralized partnership audit regime. Furthermore, certain provisions of the June 14 NPRM are being amended.

#### 1. The New Centralized Partnership Audit Regime

For information relating to (1) the new centralized partnership audit regime enacted by the Bipartisan Budget Act (BBA), Public Law 114–74 (129 Stat. 58 (2015)) (as amended by the Protecting Americans from Tax Hikes Act of 2015, Pub. L. 114–113 (129 Stat. 2242 (2015))); (2) Notice 2016–23 (2016–13 I.R.B. 490 (March 28, 2016)), which requested comments on the new partnership audit regime enacted by the BBA; and (3) the temporary regulations (TD 9780, 81 FR 51795 (August 5, 2016)) and a notice of proposed rulemaking (REG–105005–16, 81 FR 51835 (August 5, 2016)), which provided the time, form, and manner for