

necessary. The intended effect of this action is to remove overlapping descriptions of controlled airspace.

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 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; 14 CFR 11.69.

#### § 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9D, Airspace Designations and Reporting Points, dated September 4, 1996, and effective September 16, 1996, is amended as follows:

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

\* \* \* \* \*

#### AWP CA E5 Sacramento, CA [Revised]

Sacramento VORTAC

(lat. 38°26'37"N, long. 121°33'06"W)

That airspace extending upward from 700 feet above the surface within an 11.3-mile radius of the Sacramento VORTAC and that airspace within a 33-mile radius of the Sacramento VORTAC, bounded on the west by the west edge of V-23, and clockwise along the 33-mile radius to the northeast edge of V-23 and that airspace southwest of Sacramento VORTAC bounded by a line beginning at lat. 38°16'00"N, long. 122°05'04"W; to lat. 38°30'00"N, long. 121°48'04"W; to lat. 38°16'00"N, long. 121°39'04"W; to lat. 38°02'00"N, long.

121°52'04"W, thence via lat. 38°02'00"N, to the west edge of V-195, thence via the west edge of V-195 to lat. 38°16'00"N, thence to the point of beginning. That airspace extending upward from 1,200 feet above the surface bounded by a line beginning at the point of intersection of the east edge of V-195 and the south edge of V-200, thence via the south edge of V-200, the west edge of V-23 and lat. 39°00'00"N, to the west edge of V-165, thence via the west edge of V-165 to the north edge of V-244, thence via the north edge of V-244 to long. 120°04'04"W, thence via long. 120°04'04"W, to lat. 38°07'00"N, thence via lat. 38°07'00"N, to long. 121°37'04"W, thence via long. 121°37'04"W, to lat. 38°02'00"N, thence via lat. 38°02'00"N, to the east edge of V-195, thence via the east edge of V-195 to the point of beginning.

\* \* \* \* \*

Issued in Los Angeles, California, on April 17, 1997.

**Sabra W. Kaulia,**

*Acting Manager, Air Traffic Division,  
Western-Pacific Region.*

[FR Doc. 97-11376 Filed 4-30-97; 8:45 am]

BILLING CODE 4910-13-M

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 7637]

#### Income Tax; Taxable Years Beginning After December 31, 1953: Consolidated Return Regulations; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations (TD 7637), which were published in the **Federal Register** on Thursday, August 9, 1979 (44 FR 46838) relating to consolidated returns. The regulations provide the public with guidance needed to comply with the Tax Reform Act of 1969 and affect corporations that file consolidated returns.

**EFFECTIVE DATE:** August 9, 1979.

**FOR FURTHER INFORMATION CONTACT:** Edward Cohen, (202) 622-7760, (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction are under section 1502 of the Internal Revenue Code.

##### Need for Correction

As published, final regulations (TD 7637) contains an error which may prove to be misleading and is in need of clarification.

## List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

## Correcting Amendment to Regulations

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

#### § 1.1502-5 [Corrected]

**Par. 2.** In § 1.1502-5 (b)(5), the language “1552 and § 1.1502(d)(2).” is removed and the language “1552 and § 1.1502-33 (d)(2).” is added in its place.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 97-11378 Filed 4-30-97; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF JUSTICE

### Office of the Attorney General

#### 28 CFR Part O

[AG Order No. 2078-97]

#### Merger of the Office of Special Counsel for Immigration Related Unfair Employment Practices Into the Civil Rights Division

**AGENCY:** Department of Justice.

**ACTION:** Final rule.

**SUMMARY:** This order will amend part O of Title 28 of the Code of Federal Regulations to reflect the merger of the Office of Special Counsel for Immigration Related Unfair Employment Practices into the Civil Rights Division. This merger and the related changes included in this order will enhance operational effectiveness and efficiency in the Division.

**EFFECTIVE DATE:** April 16, 1997.

**FOR FURTHER INFORMATION CONTACT:** DeDe Greene, Executive Officer, Civil Rights Division, United States Department of Justice, Washington, D.C. 20530, telephone (202) 514-4224.

**SUPPLEMENTARY INFORMATION:** This order is a matter of internal Department management. It is not required to be, and has not been, published in proposed form for comment under 5 U.S.C. 153(b).

The Department of Justice has determined that this order is not a

“significant regulatory action” under E.O. 12866 because it imposes no new requirements. Therefore, this order has not been reviewed by the Office of Management and Budget.

The Attorney General, in accordance with the Regulatory Flexibility Act (5 U.S.C. 605(b)), has reviewed this order and by approving it certifies that this order will not have a significant economic impact on a substantial number of small entities.

This order 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 levels of government. Therefore, in accordance with E.O. 12612, it is determined that this order does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

**List of Subjects in 28 CFR Part O**

Authority delegations (Government agencies), Organization and functions (Government agencies).

By virtue of the authority vested in me as Attorney General by 5 U.S.C. 301 and 28 U.S.C. 509 and 510, part O of title 28 of the Code of Federal Regulations is amended as follows:

**PART O—[AMENDED]**

1. The authority citation for part O is revised to read as follows:

**Authority:** 5 U.S.C. 301; 28 U.S.C. 509, 510, 515–519.

2. Section 0.50 is amended by adding a new paragraph (m), to read as follows:

**§ 0.50 General functions.**

\* \* \* \* \*

(m) Community education, enforcement, and investigatory activities under section 102 of the Immigration Reform and Control Act of 1986, as amended.

3. A new section 0.53 is added to subpart J, to read as follows:

**§ 0.53 Office of Special Counsel for Immigration Related Unfair Employment Practices.**

(a) The Office of Special Counsel for Immigration Related Unfair Employment Practices shall be headed by a Special Counsel for Immigration Related Unfair Employment Practices (“Special Counsel”). The Special Counsel shall be appointed by the President for a term of four years, by and with the advice and consent of the Senate, pursuant to section 102 of the Immigration Reform and Control Act of 1986, as amended. The Office of Special

Counsel shall be part of the Civil Rights Division of the Department of Justice, and the Special Counsel shall report directly to the Assistant Attorney General, Civil Rights Division.

(b) In carrying out his or her responsibilities under the Immigration Reform and Control Act of 1986, as amended, the Special Counsel is authorized to:

(1) Investigate charges of immigration-related unfair employment practices filed with the Office of Special Counsel and, when appropriate, file complaints with respect to those practices before specially designated administrative law judges within the Office of the Chief Administrative Hearing Officer, U.S. Department of Justice;

(2) Intervene in proceedings involving complaints of immigration-related unfair employment practices that are brought directly before such administrative law judges by parties other than the Special Counsel;

(3) Conduct, on his or her own initiative, investigations of immigration-related unfair employment practices and, where appropriate, file complaints with respect to those practices before such administrative law judges;

(4) Conduct, handle, and supervise litigation in U.S. District Courts for judicial enforcement of orders of administrative law judges regarding immigration-related unfair employment practices;

(5) Initiate, conduct, and oversee activities relating to the dissemination of information to employers, employees, and the general public concerning immigration-related unfair employment practices;

(6) Establish such regional offices as may be necessary;

(7) Perform such other functions as the Assistant Attorney General, Civil Rights Division shall direct; and

(8) Delegate to any of his or her subordinates any of the authority, functions, or duties vested in him or her.

4. Subpart V–2 (§§ 0.129–0.129b) is removed.

Dated: April 16, 1997.

**Janet Reno,**

*Attorney General.*

[FR Doc. 97–11268 Filed 4–30–97; 8:45 am]

BILLING CODE 4410–13–M

**DEPARTMENT OF DEFENSE**

**Department of the Navy**

**32 CFR Part 706**

**Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972**

**AGENCY:** Department of the Navy, DOD.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General (Admiralty) of the Navy has determined that USS CARDINAL (MHC 60) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special functions as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

**EFFECTIVE DATE:** April 15, 1997.

**FOR FURTHER INFORMATION CONTACT:** Captain R. R. Pixa, JAGC, U.S. Navy, Admiralty Counsel, Office of the Judge Advocate General, Navy Department, 200 Stovall Street, Alexandria, Virginia, 22332–2400, Telephone Number: (703) 325–9744.

**SUPPLEMENTARY INFORMATION:** Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy amends 32 CFR Part 706. This amendment provides notice that the Deputy Assistant Judge Advocate General (Admiralty) of the Navy, under authority delegated by the Secretary of the Navy, has certified that USS CARDINAL (MHC 60) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS without interfering with its special function as a naval ship: Rule 27(f), pertaining to the display of all-round lights by a vessel engaged in mineclearance operations; and Annex I, paragraph 9(b), prescribing that all-round lights be located as not to be obscured by masts, topmasts or structures within angular sectors of more than six degrees. The Deputy Assistant Judge Advocate General (Admiralty) of the Navy has also certified that the lights involved are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR Parts 296 and 701, that publication of this amendment