

adding paragraphs (e) and (f) to read as follows:

**§ 1204.1403 Available airport facilities.**

\* \* \* \* \*

(c) *Moffett Federal Airfield—(1) Runways.* There are two parallel runways, 32–14, both in satisfactory to good condition. The runways and taxiways are concrete and/or asphalt. Runway 32R–14L is 9,200 feet long, 200 feet wide; 32L–14R is 8,125 feet long, 200 feet wide with a 600 foot displaced threshold on 32L.

(2) *Parking areas and hangar space.* Hangar space is not available; concrete parking ramp space is available as directed by the control tower.

(3) *Control tower.* The control tower normally operates from 0700 to 2300 local time, 7 days a week, excluding Federal holidays. The tower frequencies are 126.2 Mhz, 353.2 Mhz, and 340.2 Mhz. When the tower is operating, FAA regulations pertaining to the operation of aircraft at airports with an operating tower (§ 91.87 of this title) will apply. When the tower is not in operation, all aircraft operations will be conducted by Moffett UNICOM on the tower frequency. FAA regulations pertaining to the operation of aircraft at airports without an operating control tower (§ 91.89 of this title) will apply.

(4) *Navigation aids.* An Instrument Landing System (ILS) is installed. An ILS/DME approach to runway 32R and an LOC/DME approach to runway 14L are published in DOD Flight Information Publication (Terminal), Low Altitude United States, Volume 2. ILS frequency is 110.35 Mhz, identifiers are Runway 32R, I–NUQ; Runway 14L, I–MNQ; Tactical Airborne Navigation (TACAN) (DME) is Channel 123, identifier is NUQ. Precision Approach Path Indicators (PAPI) are to be installed by July 1, 1995, to provide visual reference for the ILS and LOC approaches to runways 32R and 14L. A TACAN with approved and published approaches is operational at the facility (identification is NUQ, Channel 123). A Radio Controlled Lighting System (RCLS) is operational for the runway lights on 32R–14L; 3 clicks within 5 seconds, low intensity; 5 clicks, medium intensity; 7 clicks, high intensity (tower frequency, 126.2 Mhz). Lights automatically extinguish after 15 minutes.

(5) *Hazards.* Large blimp hangars (approximately 200 feet high) bracket the parallel runways, one on the west side, two on the east side. A freeway at the approach end of 32L displaces the threshold 600 feet.

(6) *Emergency equipment.* Aircraft Rescue and Fire Fighting (ARFF)

equipment is provided by the California Air National Guard continuously in accordance with U.S. Air Force Regulations.

(d) *Crows Landing Airport—(1) Runways.* There are two concrete runways, 35–17 and 30–12, both in satisfactory condition. Parallel taxiways are asphalt overlay or concrete. Runway 35–17 is 7,950 feet long, 200 feet wide; runway 30–12 is 6,975 feet long, 200 feet wide.

(2) *Parking areas and hangar space.* Hangars/hangar space do not exist; concrete parking ramp space is available as directed by the control tower.

(3) *Control tower.* The control tower normally operates only when research flight is scheduled by NASA-Ames. The airfield is closed at all other times except as arranged by other Federal users with the Chief, Airfield Management Office, Moffett Federal Airfield. The tower frequencies are 125.05 Mhz, 126.2 Mhz, 328.1 Mhz, and 337.8 Mhz. When the tower is operating, FAA regulations pertaining to the operation of aircraft at airports with an operating tower (§ 91.87 of this title) will apply. When the tower is not operating, all aircraft operations will be conducted with Crows Landing UNICOM on the primary tower frequency. FAA regulations pertaining to the operation of aircraft at airports without an operating control tower (§ 91.89 of this title) will apply.

(4) *Navigation aids.* Crows Landing Airport is a VFR facility. No certified NAVAIDS or published approach procedures exist.

(5) *Hazards.* Crows Landing Airport is located in an agricultural area. No obstructions exist within or immediately adjacent to the airspace. The most persistent potential hazard is that of agricultural aircraft (crop dusters) without radios which transit the airspace.

(6) *Emergency equipment.* Aircraft Rescue and Fire Fighting (ARFF) equipment and services are provided by the California Air National Guard only during published hours of operation.

(e) *Other facilities.* No facilities or services other than those described above are available except on an individual emergency basis to any user.

(f) *Status of facilities.* Changes to the status of the KSC, WFF, MFA, and CLFF facilities will be published in appropriate current FAA or DOD aeronautical publications.

4. Section 1204.1404 is amended by adding paragraph (a)(3) to read as follows:

**§ 1204.1404 Requests for use of NASA airfield facilities.**

(a) \* \* \*

(3) *Moffett Federal Airfield and Crows Landing Flight Facility.* Chief, Airfield Management Office, Ames Research Center, Mail Stop 158–1, Moffett Field, California 94035–1000.

\* \* \* \* \*

5. Section 1204.1405 is amended by adding paragraph (c) to read as follows:

**§ 1204.1405 Approving authority.**

\* \* \* \* \*

(c) *Moffett Federal Airfield and Crows Landing Flight Facility.* Chief, Airfield Management Office, Ames Research Center, NASA.

Dated: June 13, 1995.

**Daniel S. Goldin,**  
Administrator.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8602]

RIN 1545–AS18  
RIN 1545–AS26  
RIN 1545–AS65

#### Lobbying Expense Deductions—Dues, Allocation of Costs to Lobbying Activities, and Influencing Legislation

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations that define influencing legislation for purposes of the deduction disallowance for certain amounts paid or incurred in connection with influencing legislation. It also contains final regulations concerning allocating costs to influencing legislation or the official actions or positions of certain federal executive branch officials and the deductibility of dues (and other similar amounts) paid to certain tax-exempt organizations. These regulations are necessary because of changes made to the Internal Revenue Code by the Omnibus Budget Reconciliation Act of 1993. These rules will assist businesses and certain tax-exempt organizations in complying with the Internal Revenue Code.

**DATES:** These regulations are effective July 21, 1995.

For dates of applicability, see §§ 1.162–20, paragraphs (c)(5) and (d), 1.162–28(h), and 1.162–29(h).