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This section of the FEDERAL REGISTER contains regulatory documents having general applicability and legal effect, most of which are keyed to and codified in the Code of Federal Regulations, which is published under 50 titles pursuant to 44 U.S.C. 1510.

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## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Docket No. FAA-2023-2189; Airspace Docket No. 22-AAL-43]

RIN 2120-AA66

#### Revocation of Colored Federal Airways Amber 3 (A-3), Amber 17 (A-17), and Green 16 (G-16) in Alaska

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

**ACTION:** Final rule.

**SUMMARY:** This action revokes Colored Federal airways A-3, A-17, and G-16 in Alaska due to the pending decommissioning of the Put River, Evansville, Chandalar Lake, Nuiqsut Village, Browerville, and Wainwright Village Nondirectional Radio Beacons (NDB).

**DATES:** Effective date 0901 UTC, December 26, 2024. The Director of the Federal Register approves this incorporation by reference action under 1 CFR part 51, subject to the annual revision of FAA Order JO 7400.11 and publication of conforming amendments.

**ADDRESSES:** A copy of the Notice of Proposed Rulemaking (NPRM), all comments received, this final rule, and all background material may be viewed online at [www.regulations.gov](http://www.regulations.gov) using the FAA Docket number. Electronic retrieval help and guidelines are available on the website. It is available 24 hours each day, 365 days each year.

FAA Order JO 7400.11J, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at [www.faa.gov/air\\_traffic/publications/](http://www.faa.gov/air_traffic/publications/). You may also contact the Rules and Regulations Group, Office of Policy, Federal Aviation Administration, 600 Independence Avenue SW, Washington, DC 20597; telephone: (202) 267-8783.

**FOR FURTHER INFORMATION CONTACT:** Steven Roff, Rules and Regulations Group, Office of Policy, Federal Aviation Administration, 600 Independence Avenue SW, Washington, DC 20597; telephone: (202) 267-8783.

#### 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 the 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 modifies the Air Traffic Service (ATS) route structure as necessary to preserve the safe and efficient flow of air traffic within the National Airspace System.

##### History

The FAA published a NPRM for Docket No. FAA 2022-2189 in the **Federal Register** (88 FR 82283; November 24, 2023), proposing to revoke A-3, A-17, and G-16 in Alaska. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

##### Differences From the NPRM

The NPRM published for Docket No. FAA-2023-2189 in the **Federal Register** (88 FR 82283; November 24, 2023) contained a typographical error in the regulatory text of the document. The regulatory text of the NPRM listed A-2 as one of the airways proposed to be revoked. This was an error and the correct airway proposed to be revoked is A-3. Additionally, the NPRM title contained an error by referring to Gold 16 (G-16) instead of Green 16 (G-16). This rule corrects these errors.

##### Incorporation by Reference

Colored Federal airways are published in paragraph 6009 of FAA Order JO 7400.11, Airspace Designations and Reporting Points,

which is incorporated by reference in 14 CFR 71.1 on an annual basis. This document amends the current version of that order, FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024. FAA Order JO 7400.11J is publicly available as listed in the **ADDRESSES** section of this document. These amendments will be published in the next update to FAA Order JO 7400.11.

FAA Order JO 7400.11J lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

##### The Rule

The FAA is finalizing an amendment to 14 CFR part 71 to revoke Colored Federal airways A-3, A-17, and G-16 in Alaska due to the pending decommissioning of their supporting Navigational Aids (NAVAID).

**A-3:** This action revokes A-3 in its entirety.

**A-17:** This action revokes A-17 in its entirety.

**G-16:** This action revokes G-16 in its entirety.

##### Regulatory Notices and Analyses

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. 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 only affects air traffic procedures and air navigation, it is certified that this rule, when promulgated, does not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

##### Environmental Review

The FAA has determined that this airspace action of revoking A-3, A-17, and G-16 in Alaska qualifies for categorical exclusion under the National Environmental Policy Act (42 U.S.C. 4321 *et seq.*) and its implementing regulations at 40 CFR part 1500, and in accordance with FAA Order 1050.1F, Environmental Impacts: Policies and Procedures, paragraph 5-6.5a, which

categorically excludes from further environmental impact review rulemaking actions that designate or modify classes of airspace areas, airways, routes, and reporting points (see 14 CFR part 71, Designation of Class A, B, C, D, and E Airspace Areas; Air Traffic Service Routes; and Reporting Points), and paragraph 5–6.5k, which categorically excludes from further environmental review the publication of existing air traffic control procedures that do not essentially change existing tracks, create new tracks, change altitude, or change concentration of aircraft on these tracks. As such, this action is not expected to result in any potentially significant environmental impacts. In accordance with FAA Order 1050.1F, paragraph 5–2 regarding Extraordinary Circumstances, the FAA has reviewed this action for factors and circumstances in which a normally categorically excluded action may have a significant environmental impact requiring further analysis. Accordingly, the FAA has determined that no extraordinary circumstances exist that warrant preparation of an environmental assessment or environmental impact study.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 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 JO 7400.11], Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024, is amended as follows:

Paragraph 6009(a) Green Federal Airways.

\* \* \* \* \*

G–16 [Removed]

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Paragraph 6009(c) Amber Federal Airways.

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A–3 [Removed]
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A–17 [Removed]
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Issued in Washington, DC, on October 3, 2024.

Frank Lias,
Manager, Rules and Regulations Group.
[FR Doc. 2024–23201 Filed 10–9–24; 8:45 am]
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9994]

RIN 1545–BP55

Section 367(d) Rules for Certain Repatriations of Intangible Property

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule.

SUMMARY: This document contains final regulations that terminate the continued application of certain tax provisions arising from a previous transfer of intangible property to a foreign corporation when the intangible property is repatriated to certain United States persons. The final regulations affect certain United States persons that previously transferred intangible property to a foreign corporation.

DATES:

Effective date: These regulations are effective on October 10, 2024.

Applicability date: For dates of applicability, see §§ 1.367(d)–1(j)(2), 1.904–(q)(3), 1.951A–7(e), and 1.6038B–1(g)(8).

FOR FURTHER INFORMATION CONTACT:

Concerning the final regulations other than § 1.904–4, Brittany N. Dobi (202) 317–6937; concerning § 1.904–4, Jeffrey L. Parry, (202) 317–6936 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Authority

This document contains final additions and amendments to 26 CFR part 1 (final regulations) under section 367(d) of the Internal Revenue Code (Code) regarding the termination of the continued application of certain tax provisions arising from a previous transfer of intangible property to a foreign corporation when the intangible property is repatriated to certain United States persons. The primary provisions of the final regulations are issued

pursuant to the express delegations of authority to the Secretary of the Treasury (or her delegate) provided under sections 367(d) and 6038B. The provisions of the final regulations related to foreign branch income are issued pursuant to the express delegations of authority provided under sections 904(d)(2)(J) and (d)(7). The final regulations are also issued under the express delegation of authority under section 7805(a).

Background

On May 3, 2023, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG–124064–19) in the Federal Register (88 FR 27819) under section 367 (the proposed regulations). The proposed regulations were intended to address simple, common fact patterns involving repatriations of intangible property by terminating the continued application of section 367(d) when a transferee foreign corporation repatriates intangible property subject to section 367(d) to a qualified domestic person when certain reporting requirements are satisfied. The proposed regulations also included a rule coordinating the application of section 367(d) and the provisions in § 1.904–4(f)(2)(vi)(D) that apply the principles of section 367(d) to determine the appropriate amount of gross income attributable to a foreign branch. A “repatriation” denotes a subsequent transfer of intangible property to the U.S. transferor or a United States person (U.S. person) related to the U.S. transferor.

Summary of Comments and Explanation of Revisions

I. In General

Five comments were submitted on the proposed regulations, which are available at https://www.regulations.gov or upon request. No public hearing on the proposed regulations was requested or held.

This Summary of Comments and Explanation of Revisions describes those comments and the revisions made in response to those comments. The comments also made various requests for future guidance, which the Treasury Department and the IRS will consider as part of a potential future rulemaking addressing, among other things, general issues under section 367(d).

II. Definition of Qualified Domestic Person

A. In General

To terminate the continued application of section 367(d) upon a