

(3) Install a placard next to the AP Mode Select panel that contains the AP/SAS MSTR switch stating "AP/SAS DEACTIVATED."

(c) Install a placard on the instrument panel as close as practicable to the airspeed indicator that states:

"AIRSPEED LIMIT 100 KIAS or V_{NE} , WHICHEVER IS LESS. VFR FLIGHT ONLY, AUTOPILOT OFF."

(d) Make pen and ink changes or insert a copy of this AD into the Limitations section of the rotorcraft flight manual (RFM) to revise the limitations as follows: " V_{NE} is limited to 100 KIAS or less as determined by referring to the airspeed V_{NE} placard already installed on the helicopter. VFR Flight Only, Autopilot OFF."

(e) Make pen and ink changes or insert a copy of this AD into the Limitations section of the RFM to revise the emergency procedures as follows: "If you experience an anti-torque system malfunction, turn both VSCS switches to OFF during final approach for a run-on landing."

(f) Instead of complying with paragraphs (a) through (e) of this AD, you may replace both VSCS tube adapters, P/N 500N7218-1, with airworthy VSCS tube adapters, P/N 900C2010303-101. If you install VSCS tube adapters, P/N 900C2010303-101, and previously have complied with AD 2008-22-53 (73 FR 73165, December 2, 2008), return the helicopter to its normal configuration by returning the switches and circuit breakers to their normal operating position, operationally testing the auto-pilot system, removing the two placards, and removing the revisions to the RFM pertaining to the airspeed limitation. Replacing both VSCS tube adapters, P/N 500N7218-1, with airworthy VSCS tube adapters, P/N 900C2010303-101, and returning the helicopter to its normal operating configuration constitutes terminating action for the requirements of this AD.

Note: MD Helicopters Service Bulletin SB900-110R1, dated December 3, 2008, which is not incorporated by reference, contains additional information about the subject of this AD. Copies of this service information may be obtained from MD Helicopters, Inc., *Attn:* Customer Support Division, 4555 E. McDowell Rd., Mail Stop M615, Mesa, Arizona 85215-9734, telephone 1-(800) 388-3378, fax (480) 346-6813, or on the Web at <http://www.mdhelicopters.com>. This service information may be inspected at the FAA, Office of the Regional Counsel, Southwest Region, 2601 Meacham Blvd., Room 663, Fort Worth, Texas 76137.

(g) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Contact the Manager, Los Angeles Aircraft Certification Office, FAA, *Attn:* Eric D. Schrieber, Aviation Safety Engineer, Airframe Branch, 3960 Paramount Blvd., Lakewood, California 90712, telephone (562) 627-5348, fax (562) 627-5210, for information about previously approved alternative methods of compliance.

(h) The Joint Aircraft System/Component (JASC) Code is 6720: Tail Rotor Control System.

(i) This amendment becomes effective on December 13, 2011.

Issued in Fort Worth, Texas, on October 18, 2011.

Lance T. Gant,

Acting Manager, Rotorcraft Directorate, Aircraft Certification Service.

[FR Doc. 2011-28897 Filed 11-7-11; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 73

[Docket No. FAA-2010-0693; Airspace Docket No. 11-ASO-29]

RIN 2120-AA66

Amendment of Restricted Areas R-2104A, B, C, D and E; Huntsville, AL

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action changes the using agency name for Restricted Area R-2104 A through E, Huntsville, AL to read "Commander, U.S. Army Garrison, Redstone, Redstone Arsenal, AL." There are no changes to the boundaries; designated altitudes; time of designation; or activities conducted within the affected restricted areas.

DATES: Effective date 0901 UTC, February 9, 2012.

FOR FURTHER INFORMATION CONTACT: Paul Gallant, Airspace, Regulations and ATC Procedures Group, Office of Airspace Services, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591; telephone: (202) 267-8783.

SUPPLEMENTARY INFORMATION:

Background

The Base Realignment and Closure Commission directed the merger of the "Army Missile Command" and the "Aviation and Troop Command" to form the "Aviation and Missile Command." As a result, the current using agency organizational name is no longer accurate. Therefore, the U.S. Army requested that the FAA change the name of the using agency for Restricted Areas R-2104A through E to "Commander, U.S. Army Garrison, Redstone Arsenal, AL."

The Rule

This action amends Title 14 Code of Federal Regulations (14 CFR) part 73 by amending the using agency name for Restricted Areas R-2104A, B, C, D and E, in Huntsville, AL, from "Commanding General, U.S. Army Missile Command, Redstone Arsenal,

AL" to "Commander, U.S. Army Garrison Redstone, Redstone Arsenal, AL." This is an administrative change to update the title of the using agency. It does not affect the boundaries, designated altitudes, or activities conducted within the restricted area; therefore, notice and public procedures under 5 U.S.C. 553(b) are unnecessary.

Section 73.21 of Title 14, CFR part 73 was republished in FAA Order 7400.8T, effective February 16, 2011.

The FAA has determined that this action 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, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

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 amends the description of Restricted Areas R-2104A, B, C, D and E, Huntsville, AL.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1E, Environmental Impacts: Policies and Procedures, paragraph 311d. This airspace action is an administrative change to the descriptions of the affected restricted area to update the using agency name. It does not alter the dimensions, altitudes, or times of designation of the airspace; therefore, it is not expected to cause any potentially significant

environmental impacts, and no extraordinary circumstances exists that warrant preparation of an environmental assessment.

List of Subjects in 14 CFR Part 73

Airspace, Prohibited areas, Restricted areas.

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 73, as follows:

PART 73—SPECIAL USE AIRSPACE

■ 1. The authority citation for part 73 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.

§ 73.21 [Amended]

■ 2. § 73.21 is amended as follows:

* * * * *

1. R-2104A Huntsville, AL [Amended]

By removing the words “Using Agency. Commanding General, U.S. Army Missile Command, Redstone Arsenal, AL” and inserting the words “Using Agency. Commander, U.S. Army Garrison Redstone, Redstone Arsenal, AL”

2. R-2104B Huntsville, AL [Amended]

By removing the words “Using Agency. Commanding General, U.S. Army Missile Command, Redstone Arsenal, AL” and inserting the words “Using Agency. Commander, U.S. Army Garrison Redstone, Redstone Arsenal, AL”

3. R-2104C Huntsville, AL [Amended]

By removing the words “Using Agency. Commanding General, U.S. Army Missile Command, Redstone Arsenal, AL” and inserting the words “Using Agency. Commander, U.S. Army Garrison Redstone, Redstone Arsenal, AL”

4. R-2104D Huntsville, AL [Amended]

By removing the words “Using Agency. Commanding General, U.S. Army Missile Command, Redstone Arsenal, AL” and inserting the words “Using Agency. Commander, U.S. Army Garrison Redstone, Redstone Arsenal, AL”

5. R-2104E Huntsville, AL [Amended]

By removing the words “Using Agency. Commanding General, U.S. Army Missile Command, Redstone Arsenal, AL” and inserting the words “Using Agency. Commander, U.S. Army Garrison Redstone, Redstone Arsenal, AL”

Issued in Washington, DC, on October 24, 2011.

Gary A. Norek,

Acting Manager, Airspace, Regulations and ATC Procedures Group.

[FR Doc. 2011–28613 Filed 11–7–11; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[TD 9555]

RIN 1545–BH94

Graduated Retained Interests

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that provide guidance on the portion of property (held in trust or otherwise) includible in the grantor’s gross estate if the grantor has retained the use of the property, the right to an annuity, unitrust, graduated retained interest, or other payment from the property for life, for any period not ascertainable without reference to the grantor’s death, or for a period that does not in fact end before the grantor’s death. The final regulations will affect estates that file Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

DATES: *Effective Date:* These regulations are effective on November 8, 2011.

Applicability Date: For dates of applicability, see § 20.2036–1(c)(3).

FOR FURTHER INFORMATION CONTACT: Theresa M. Melchiorre at (202) 622–3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

On April 30, 2009, proposed regulations (REG–119532–08) were published in the **Federal Register** (74 FR 19913). The proposed regulations provide the method required to determine the portion of trust corpus of a grantor retained annuity or unitrust trust (GRT) that is includible in the grantor’s gross estate under section 2036 if the deceased grantor retains an interest described in § 25.2702–3(b)(1)(ii)(A) or (b)(1)(ii)(B) or § 25.2702–3(c)(1)(ii); that is, the interest retained by the grantor increases annually during the term of the trust (a graduated retained interest). This method would apply to graduated

retained interests in transferred property whether or not held in trust.

In addition, the proposed regulations would add § 20.2036–1(c)(1)(ii), *Example 1*, illustrating the amount includible under section 2036 if the decedent transfers property in trust pursuant to the terms of which trust income is payable to the decedent and decedent’s child, C, in equal shares during their joint lives and, on the death of the first to die of decedent and C, all trust income is to be paid to the survivor. The proposed regulations also would amend § 20.2036–1(b)(1)(ii) to address the method required to determine the amount includible under section 2036 if the decedent and C were entitled to receive annuity interests rather than trust income.

Written comments were received on the proposed regulations. No public hearing was scheduled because no individual or organization requested the opportunity to provide oral comments at a hearing. All comments are available at www.regulations.gov or upon request. The proposed regulations, with certain changes made in response to the written comments received, are adopted as final regulations.

Summary of Comments and Explanation of Provisions

Section 20.2036–1(b)(1)(ii)—Determining the Portion Includible if the Decedent’s Retained Annuity Follows a Preceding Annuity Interest

Section 20.2036–1(b)(1)(ii) of the proposed regulations provides the method required to compute the amount includible in the decedent’s gross estate under section 2036 in a situation where the decedent is to receive a payment (or an increased payment) after the death of another beneficiary who is receiving an annuity or other payment at the time of the decedent’s death. If the decedent predeceases the other beneficiary, under the proposed regulations, the amount includible is the greater of: (1) The amount of corpus required to generate sufficient income to pay the annuity payable to the decedent as of the date of death; or (2) the amount of corpus required to produce sufficient income to satisfy the annuity or other payment the decedent would have been entitled to receive if the decedent had survived the other beneficiary, reduced by the present value of the other beneficiary’s interest. The amount includible, however, cannot exceed the fair market value of the trust corpus on the date of death.

One commentator opined that this method attributes to the decedent a greater portion of a trust’s value than is