

**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 7400.11D, Airspace Designations and Reporting Points, dated August 8, 2019, effective September 15, 2019, is amended as follows:

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

\* \* \* \* \*

**AEA PA E5 Grove City, PA [Amended]**

Grove City Airport, PA  
(Lat. 41°08'46" N, long. 80°10'04" W)  
Grove City Medical Center Heliport, PA  
(Lat. 41°10'17" N, long. 80°05'06" W)

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Grove City Airport, and within a 6-mile radius of the Point In Space serving Grove City Medical Center Heliport.

Issued in College Park, Georgia, on December 5, 2019.

**Ryan Almasy,**

*Manager, Operations Support Group, Eastern Service Center, Air Traffic Organization.*

[FR Doc. 2019–26854 Filed 12–12–19; 8:45 am]

**BILLING CODE 4910–13–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9879]

RIN 1545–BO49

**Information Reporting for Certain Life Insurance Contract Transactions and Modifications to the Transfer for Valuable Consideration Rules; Correction**

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9879) that were published in the **Federal Register** on Thursday, October 31, 2019. The final regulations provide guidance on new information reporting obligations under section 6050Y related to reportable policy sales of life insurance contracts and payments of reportable death benefits and provide guidance on the amount of death benefits excluded from gross income under section 101 following a reportable policy sale.

**DATES:** This correction is effective on December 13, 2019 and is applicable on or after October 31, 2019.

**FOR FURTHER INFORMATION CONTACT:** Kathryn M. Sneade, (202) 317–6995 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9879) that are the subject of this correction are issued under sections 101 and 6050Y of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9879) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

■ Accordingly, the final regulations (TD 9879), that are the subject of FR Doc. 2019–23559, published on October 31, 2019 (84 FR 58460), are corrected as follows:

1. On page 58461, in the third column, fourth line from the bottom of the page, under the caption “Comments and Changes Relating to § 1.101–1(b) of the Proposed Regulations”, the language “apply in the” is corrected to read “applies in the”.
2. On page 58476, in the first column, fifth line, the language “SB and the gift recipient, who” is corrected to read “SB, and the gift recipient, who”.

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2019–26867 Filed 12–12–19; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9886]

RIN 1545–BJ92

**Calculation of UBTI for Certain Exempt Organizations**

*Correction*

In rule document 2019–26274 beginning on page 67370 in the issue of Tuesday, December 10, 2019, make the following correction:

**§ 1.512(a)–5 [Corrected]**

■ On page 67373, in the second column, the second amendatory instruction should read as set forth below:

■ Par. 2. Section 1.512(a)–5 is added to read as follows:

[FR Doc. C1–2019–26274 Filed 12–11–19; 4:15 pm]

**BILLING CODE 1301–00–D**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9879]

RIN 1545–BO94

**Information Reporting for Certain Life Insurance Contract Transactions and Modifications to the Transfer for Valuable Consideration Rules; Correcting Amendment**

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to Treasury Decision 9879, which was published in the **Federal Register** on Thursday, October 31, 2019. Treasury Decision 9879 contained final regulations providing guidance on new information reporting obligations under section 6050Y related to reportable policy sales of life insurance contracts and payments of reportable death benefits and guidance on the amount of death benefits excluded from gross income under section 101 following a reportable policy sale.

**DATES:** *Effective date.* This correction is effective on December 13, 2019 and is applicable on October 31, 2019.

**FOR FURTHER INFORMATION CONTACT:** Kathryn M. Sneade (202) 317–6995 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9879) that are the subject of this correction are under sections 101 and 6050Y of the Internal Revenue Code.

**Need for Correction**

As published October 31, 2019 (84 FR 58460), the final regulations (TD 9879; FR Doc. 2019–23559) contained errors that may prove misleading and therefore need to be corrected.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

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