

internet at <https://www.regulations.gov> in the AD Docket.

**(h) Subject**

Joint Aircraft Service Component (JASC)  
Code: 6300, Main Rotor Drive System.

Issued on August 3, 2020.

**Lance T. Gant,**

*Director, Compliance & Airworthiness  
Division, Aircraft Certification Service.*

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**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 71**

[Docket No. FAA-2020-0642; Airspace  
Docket No. 19-AWP-98]

**RIN 2120-AA66**

**Proposed Amendment of V-25, V-27,  
V-494, V-108, V-301, and T-257 in the  
Vicinity of Santa Rosa, CA**

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

**ACTION:** Notice of proposed rulemaking  
(NPRM).

**SUMMARY:** This action proposes to amend VHF Omnidirectional Range (VOR) Federal airways V-25, V-27, V-494, V-108, V-301, and United States Area Navigation route T-257 in the vicinity of Santa Rosa, CA. The amendments are due to the planned decommissioning of the Santa Rosa, CA VOR/Distance Measuring Equipment (DME) navigation aid (NAVAID) which provides navigation guidance for portions of the affected airways. The Santa Rosa VOR/DME is being decommissioned as part of the FAA's VOR Minimum Operational Network (MON) program.

**DATES:** Comments must be received on or before September 21, 2020.

**ADDRESSES:** Send comments on this proposal to the U.S. Department of Transportation, Docket Operations, 1200 New Jersey Avenue SE, West Building Ground Floor, Room W12-140, Washington, DC 20590; telephone: 1(800) 647-5527, or (202) 366-9826. You must identify FAA Docket No. FAA-2020-0642; Airspace Docket No. 19-AWP-98 at the beginning of your comments. You may also submit comments through the internet at <https://www.regulations.gov>.

FAA Order 7400.11D, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at [https://www.faa.gov/air\\_traffic/publications/](https://www.faa.gov/air_traffic/publications/). For further

information, you can contact the Rules and Regulations Group, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; telephone: (202) 267-8783. The Order is also available for inspection at the National Archives and Records Administration (NARA). For information on the availability of FAA Order 7400.11D at NARA, email: [fedreg.legal@nara.gov](mailto:fedreg.legal@nara.gov) or go to <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

**FOR FURTHER INFORMATION CONTACT:**

Christopher McMullin, Rules and Regulations Group, Office of Policy, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; 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 would modify the National Airspace System as necessary to preserve the safe and efficient flow of air traffic.

**Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal.

Communications should identify both docket numbers (FAA Docket No. FAA-2020-0642; Airspace Docket No. 19-AWP-98) and be submitted in triplicate to the Docket Management Facility (see **ADDRESSES** section for address and phone number). You may also submit comments through the internet at <https://www.regulations.gov>.

Commenters wishing the FAA to acknowledge receipt of their comments

on this action must submit with those comments a self-addressed, stamped postcard on which the following statement is made: "Comments to FAA Docket No. FAA-2020-0642; Airspace Docket No. 19-AWP-98." The postcard will be date/time stamped and returned to the commenter.

All communications received on or before the specified comment closing date will be considered before taking action on the proposed rule. The proposal contained in this action may be changed in light of comments received. All comments submitted will be available for examination in the public docket both before and after the comment closing date. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

**Availability of NPRMs**

An electronic copy of this document may be downloaded through the internet at <https://www.regulations.gov>. Recently published rulemaking documents can also be accessed through the FAA's web page at [https://www.faa.gov/air\\_traffic/publications/airspace\\_amendments/](https://www.faa.gov/air_traffic/publications/airspace_amendments/).

You may review the public docket containing the proposal, any comments received and any final disposition in person in the Dockets Office (see **ADDRESSES** section for address and phone number) between 9:00 a.m. and 5:00 p.m., Monday through Friday, except federal holidays. An informal docket may also be examined during normal business hours at the office of the Operations Support Group, Western Service Center, Federal Aviation Administration, 2200 South 216th St., Des Moines, WA 98198.

**Availability and Summary of Documents for Incorporation by Reference**

This document proposes to amend FAA Order 7400.11D, Airspace Designations and Reporting Points, dated August 8, 2019, and effective September 15, 2019. FAA Order 7400.11D is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11D lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

**Background**

The FAA is planning to decommission the Santa Rosa, CA VOR/DME in December 2020. The Santa Rosa, CA VOR/DME was one of the candidate VORs identified for discontinuance by the FAA's VOR MON

program and listed in the Final policy statement notice, “Provision of Navigation Services for the Next Generation Air Transportation System (NextGen) Transition to Performance-Based Navigation (PBN) (Plan for Establishing a VOR Minimum Operational Network),” published in the **Federal Register** of July 26, 2016 (81 FR 48694), Docket No. FAA-2011-1082.

The Federal airway dependencies to the Santa Rosa, CA VOR/DME are V-25, V-27, V-494, V-108, V-301, and T-257. With the planned decommissioning of the Santa Rosa, CA VOR/DME, the proposed modifications to the dependent airways would result in airway segments supported by the Santa Rosa, CA VOR/DME being amended. The intersection GETER will be amended utilizing radials from the Point Reyes and Mendocino VORs. The amended intersection will slightly change the placement by .21 Nautical Miles (NM) to the east of the current location. A new intersection (ROZZA) will be established at the current location and coordinates of the Santa Rosa, CA VOR/DME, and the effected airways (V-494, V-108, and V-301) legal descriptions will be updated to reflect the change. The new ROZZA intersection forced a slight change to GETER since pilots only have one navigational aid (Mendocino, CA) to navigate to ROZZA on V-494, which will also affect the position of FREES intersection. These intersections will be redefined and relocated, which will effect V-27, V-494, and T-257.

### The Proposal

The FAA is proposing an amendment to Title 14 Code of Federal Regulations (14 CFR) part 71 to amend Federal airways V-25, V-27, V-494, V-108, V-301, and T-257 due to the planned decommissioning of the Santa Rosa, CA VOR/DME. The proposed Federal airway actions are described below.

**V-25:** V-25 currently extends between Mission Bay, CA and Wenatchee, WA. The FAA proposes to amend V-25 to reflect the new description of GETER intersection. GETER intersection will be redefined by deleting the Santa Rosa, CA VOR/DME references and using radials from Point Reyes and Mendocino VORs. The unaffected portions of the existing airway would remain as charted.

**V-27:** V-27 currently extends between Mission Bay, CA and Seattle, WA. The FAA proposes to amend the description of GETER intersection to reflect the deletion of Santa Rosa, CA references and include new references using radials from Point Reyes, CA and Mendocino, CA VORs. The unaffected

portions of the existing airway would remain as charted.

**V-494:** V-494 currently extends from Crescent City, CA to Hazen, NV. The FAA proposes to amend the legal description by removing the reference to the Santa Rosa, CA VOR/DME and establishing an intersection (ROZZA) utilizing radials from Point Reyes, CA VOR/DME and Scaggs Island, CA VOR Collocated Tactical Air Navigation System (VORTAC). The unaffected portion of the existing airway would remain as charted.

**V-108:** V-108 currently extends from Santa Rosa, CA to Hill City, KS. The FAA proposes to amend the route removing references to the Santa Rosa, CA VOR/DME and referring to the newly established ROZZA intersection utilizing radials from Point Reyes, CA VOR/DME and Scaggs Island, CA VORTAC. The unaffected portion of the existing airway would remain as charted.

**V-301:** V-301 currently extends from Panoche, CA to Williams, CA. The FAA proposes to amend the route, removing references to the Santa Rosa, CA VOR/DME and referring to the newly established ROZZA intersection utilizing radials from Point Reyes, CA VOR/DME and Scaggs Island, CA VORTAC. The unaffected portion of the existing airway would remain as charted.

**T-257:** T-257 currently extends from Ventura, CA to Tatoosh, WA. The FAA proposes to amend the route to reflect the amended location of FREES due to the relocation on GETER. The unaffected portion of the existing airway would remain as charted.

VOR Federal airways are published in paragraph 6010(a) and United States Area Navigation Routes are published in paragraph 6011 of FAA Order 7400.11D dated August 8, 2019, and effective September 15, 2019, which is incorporated by reference in 14 CFR 71.1. The ATS routes listed in this document would be subsequently published in the Order.

FAA Order 7400.11, Airspace Designations and Reporting Points, is published yearly and effective on September 15.

### Regulatory Notices and Analyses

The FAA has determined that this proposed 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 Department of

Transportation (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 proposed 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.

### Environmental Review

This proposal will be subject to an environmental analysis in accordance with FAA Order 1050.1F, “Environmental Impacts: Policies and Procedures” prior to any FAA final regulatory action.

### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

### The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 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 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 7400.11D, Airspace Designations and Reporting Points, dated August 8, 2019, and effective September 15, 2019, is amended as follows:

*Paragraph 6010(a) Domestic VOR Federal Airways.*

\* \* \* \* \*

#### V-25 [Amended]

From Mission Bay, CA, via Los Angeles, CA; INT Los Angeles 261° and Ventura, CA, 144° radials; 6 miles wide, Ventura; San Marcus, CA; Paso Robles, CA; Salinas, CA; INT Salinas 310° and Woodside, CA, 158° radials; Woodside; San Francisco, CA; INT San Francisco 304° and Point Reyes, CA, 161° radials; Point Reyes; INT Point Reyes 352° (T) 335 (M) and Mendocino, CA, 146° (T) 130° (M) radials; 28 miles, 24 miles, 85 MSL, 18 miles, 75 MSL, Red Bluff, CA; 53 miles, 95 MSL, INT Red Bluff 015° and Klamath Falls, OR, 181° radials; 19 miles, 95 MSL, Klamath Falls; 21 miles, 77 miles, 90 MSL, Deschutes, OR; Klickitat, WA; Yakima, WA; Ellensburg, WA; Wenatchee, WA. The

airspace below 2,000 feet MSL outside the United States and the airspace more than 3 miles NE of the airway centerline between Seal Beach and INT of Seal Beach 287° and Los Angeles 138° radials is excluded. The airspace within R-2511 and W-289 is excluded. The airspace within R-2519 more than 3 statute miles west of the airway centerline, and the airspace within R-2519 below 5,000 feet MSL is excluded. The portion outside the United States has no upper limit.

\* \* \* \* \*

V-27 [Amended]

From Mission Bay, CA, INT Mission Bay 319° and Santa Catalina, CA, 099° radials; Santa Catalina; 6 miles wide, Ventura, CA; INT Ventura 326° and Fillmore, CA, 265° radials; INT Fillmore 265° and Gaviota, CA, 143° radials; Gaviota; Morro Bay, CA; INT Morro Bay 308° and Big Sur, CA, 157° radials; Big Sur; INT Big Sur 325° and Point Reyes, CA, 161° radials; Point Reyes; INT Point Reyes 352° (T) 335° (M) and Mendocino, CA, 146° (T) 130° (M) radials;

Mendocino; Fortuna, CA; Crescent City, CA; 31 miles, 32 miles, 59 MSL, North Bend, OR; Newport, OR; 39 miles, 30 miles, 45 MSL, Astoria, OR; Hoquiam, WA; Seattle, WA. The airspace below 2,000 feet MSL outside the United States between San Diego and Santa Catalina, the airspace within R-2516 and W-289, the airspace within R-2519 more than 3 statute miles west of the airway centerline, and the airspace within R-2519 below 5,000 feet MSL, is excluded. The portion outside the United States has no upper limit.

\* \* \* \* \*

V-494 [Amended]

From Crescent City, CA, via INT Crescent City 195° and Fortuna, CA, 345° radials; Fortuna; INT Fortuna 170° and Mendocino, CA 321° radials; INT Point Reyes, CA 006° (T) 349° (M) and Scaggs Island, CA 314° (T) 297° (M) radials; Sacramento, CA; INT Sacramento 038° and Squaw Valley, CA, 249° radials; Squaw Valley; INT Squaw Valley 078° and Hazen, NV, 244° radials; Hazen.

\* \* \* \* \*

V-108 [Amended]

From INT Point Reyes 006° (T) 349° (M) and Scaggs Island 314° (T) 297° (M) radials, via Scaggs Island, CA; INT Scaggs Island 131° and Concord, CA, 276° radials; 7 miles wide (4 miles N. and 3 miles S. of centerline), Concord; Linden, CA. From Meeker, CO; via Red Table, CO; Black Forest, CO; Hugo, CO; 74 miles, 65 MSL, Goodland, KS; Hill City, KS.

\* \* \* \* \*

V-301 [Amended]

From Panoche, CA; via INT Panoche 317° and Oakland, CA, 110° radials; Oakland; Point Reyes, CA; INT Point Reyes 006° (T) 349° (M) and Scaggs Island 314° (T) 297° (M); Williams, CA.

\* \* \* \* \*

Paragraph 6011 United States Area Navigation Routes.

\* \* \* \* \*

T-257 Ventura, CA (VTU) to Tatoosh, WA (TOU) [Amended]

Ventura, CA (VTU)	VOR/DME	(Lat. 34°06'54.21" N, long. 119°02'58.17" W)
San Marcus, CA (RZS)	VORTAC	(Lat. 34°30'34.32" N, long. 119°46'15.57" W)
Morro Bay, CA (MQO)	VORTAC	(Lat. 35°15'08.12" N, long. 120°45'34.44" W)
BLANC, CA	FIX	(Lat. 35°37'53.19" N, long. 121°21'23.04" W)
CAATE, CA	WP	(Lat. 36°46'32.29" N, long. 122°04'09.57" W)
CHAWZ, CA	WP	(Lat. 37°06'48.59" N, long. 122°21'09.58" W)
PORTE, CA	NFIX	(Lat. 37°29'23.23" N, long. 122°28'28.88" W)
THHEO, CA	WP	(Lat. 37°44'54.55" N, long. 122°36'54.79" W)
JAMIN, CA	WP	(Lat. 37°51'16.99" N, long. 122°40'12.05" W)
Point Reyes, CA (PYE)	VORTAC	(Lat. 38°04'47.12" N, long. 122°52'04.18" W)
FREES, CA	FIX	(Lat. 38°23'13.59" N, long. 122°55'20.56" W)
NACKI, CA	WP	(Lat. 38°43'47.73" N, long. 123°05'52.93" W)
Mendocino, CA (ENT)	VORTAC	(Lat. 39°03'11.58" N, long. 123°16'27.58" W)
FLUEN, CA	FIX	(Lat. 39°32'47.92" N, long. 123°33'42.75" W)
PLYAT, CA	FIX	(Lat. 40°20'20.90" N, long. 123°41'35.88" W)
CCHUK, CA	WP	(Lat. 40°31'42.18" N, long. 124°04'16.08" W)
SCUPY, CA	WP	(Lat. 40°55'23.94" N, long. 124°18'09.85" W)
OLJEK, CA	FIX	(Lat. 41°28'30.66" N, long. 124°14'20.68" W)
CIGCA, CA	WP	(Lat. 41°36'39.60" N, long. 124°17'27.58" W)
FURNS, CA	WP	(Lat. 41°55'15.86" N, long. 124°26'09.40" W)
MITUE, OR	FIX	(Lat. 43°18'49.00" N, long. 124°30'22.74" W)
JANAS, OR	FIX	(Lat. 44°17'33.63" N, long. 124°05'14.25" W)
Newport, OR (ONP)	VORTAC	(Lat. 44°34'31.26" N, long. 124°03'38.14" W)
CUTEL, OR	FIX	(Lat. 44°54'27.50" N, long. 124°01'25.30" W)
ILWAC, WA	FIX	(Lat. 46°19'46.62" N, long. 124°10'49.49" W)
ZEDAT, WA	FIX	(Lat. 46°35'50.64" N, long. 124°10'01.14" W)
WAVLU, WA	FIX	(Lat. 46°50'00.90" N, long. 124°06'35.70" W)
Hoquiam, WA (HQM)	VORTAC	(Lat. 46°56'49.35" N, long. 124°08'57.37" W)
COPLS, WA	WP	(Lat. 47°06'46.78" N, long. 124°07'40.80" W)
WAPTO, WA	FIX	(Lat. 47°28'19.54" N, long. 124°13'50.38" W)
OZETT, WA	WP	(Lat. 48°03'07.00" N, long. 124°35'54.42" W)
Tatoosh, WA (TOU)	VORTAC	(Lat. 48°17'59.64" N, long. 124°37'37.36" W)

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Issued in Washington, DC, on August 4, 2020.

**Scott M. Rosenbloom,**

*Acting Manager, Rules and Regulations Group.*

[FR Doc. 2020-17278 Filed 8-6-20; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG-132434-17]

RIN 1545-B012

#### **Certain Non-Government Persons Not Authorized To Participate in Examinations of Books and Witnesses as a Section 6103(n) Contractor**

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

**ACTION:** Withdrawal of notice of proposed rulemaking; notice of proposed rulemaking.

**SUMMARY:** This document withdraws a notice of proposed rulemaking (REG-132434-17) published in the **Federal Register** on March 28, 2018, which contained proposed regulations that addressed the participation of persons described under section 6103(n) of the Code in the interview of a summoned witness and excluded certain non-government attorneys from participating in an IRS examination.

This document also contains new proposed regulations to implement section 7602(f) of the Internal Revenue Code (Code), which was added to the Code by the Taxpayer First Act of 2019. The new proposed regulations implement new section 7602(f) regarding the persons who may be provided books, papers, records, or other data obtained pursuant to section 7602 for the sole purpose of providing expert evaluation and assistance to the IRS, and continue to propose limitations on the types of non-governmental attorneys to whom, under the authority of section 6103(n), any books, papers, records, or other data obtained pursuant to section 7602 may be provided. The new proposed regulations also propose to prohibit any IRS contractors from asking a summoned person's representative to clarify an objection or assertion of privilege. The regulations affect these persons.

**DATES:** Written or electronic comments and requests for a public hearing must be received by October 6, 2020.

Requests for a public hearing must be submitted as prescribed in the "Comments and Requests for a Public Hearing" section.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (indicate IRS and REG-132434-17) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The IRS expects to have limited personnel available to process public comments that are submitted on paper through mail. Until further notice, any comments submitted on paper will be considered to the extent practicable. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically, and to the extent practicable on paper, to its public docket. Send paper submissions to: CC:PA:LPD:PR (REG-132434-17), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, William V. Spatz at (202) 317-5461; concerning submission of comments, Regina Johnson, (202) 317-5177; (not toll-free numbers).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

##### *Overview*

These proposed regulations amend the Procedure and Administration Regulations (26 CFR part 301) under section 7602(a) of the Code relating to participation by persons described in section 6103(n) and 26 CFR 301.6103(n)-1(a) in receiving and reviewing summoned books, papers, records, or other data and in interviewing a summoned witness under oath.

The U.S. tax system relies upon taxpayers' self-assessment and reporting of their tax liability. The expansive information-gathering authority that Congress granted to the IRS under the Code includes the IRS's broad examination and summons authority, which allows the IRS to determine the accuracy of that self-assessment. See *United States v. Arthur Young & Co.*, 65 U.S. 805, 816 (1984). Section 7602(a), in relevant part, provides that, for the purpose of ascertaining the correctness of any return, making a return where none has been made, or determining the liability of any person for any internal

revenue tax, the IRS is authorized to examine books and records, issue summonses seeking documents and testimony, and take testimony from witnesses under oath. These provisions have been part of the revenue laws since 1864.

Use of outside specialists is appropriate to assist the IRS in determining the correctness of the taxpayer's self-assessed tax liability. The assistance of persons from outside the IRS, such as economists, engineers, appraisers, individuals with specialized knowledge who are also attorneys, industry specialists, and actuaries, promotes fair and efficient administration and enforcement of the laws administered by the IRS by providing specialized knowledge, skills, or abilities that the IRS officers or employees assigned to the examination may not possess. Section 6103(n) and 26 CFR 301.6103(n)-1(a) authorize the IRS to disclose returns and return information to such persons in their capacity as contractors.

On June 18, 2014, temporary regulations (TD 9669) regarding participation in a summons interview of a person described in section 6103(n) were published in the **Federal Register** (79 FR 34625). A notice of proposed rulemaking (REG-121542-14) cross-referencing the temporary regulations was published in the **Federal Register** (79 FR 34668) the same day. No public hearing was requested or held. The IRS received two comments on the proposed regulations and, after consideration of these comments, the proposed regulations were adopted in final regulations (TD 9778) published in the **Federal Register** (81 FR 45409) on July 14, 2016 (2016 Summons Interview Regulations).

The 2016 Summons Interview Regulations under § 301.7602-1(b)(3) were issued, in part, to clarify that persons described in section 6103(n) and § 301.6103(n)-1(a) may receive and review books, papers, records, or other data summoned by the IRS. The regulations under § 301.7602-1(b)(3) were also issued to clarify that, in the presence and under the guidance of an IRS officer or employee, these non-government persons could participate fully in the interview of a person whom the IRS had summoned as a witness to provide testimony under oath, allowing a contractor to ask a summoned witness substantive questions. See 81 FR 45409, at 45410.

New section 7602(f), enacted by section 1208 of the Taxpayer First Act of 2019, Public Law 116-25, and effective on July 1, 2019, now bars non-government persons who are hired by