

AWP CA E5 Shafter, CA [New]

Shafter-Minter Field Airport, CA

(Lat. 35°30'27" N, long. 119°11'32" W)

That airspace extending upward from 700 feet above the surface within a 4-mile radius of the airport, and within 3.4 miles each side of the 091° bearing from the airport, extending from the 4-mile radius to 14.2 miles east of the airport, and within 2.9 miles each side of the 290° bearing from the airport, extending from the 4-mile radius to 6.5 miles west of the airport.

Issued in Seattle, Washington, on February 22, 2021.

B.G. Chew,

Acting Group Manager, Operations Support Group, Western Service Center.

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DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 71**

[Docket No. FAA-2021-0046; Airspace Docket No. 20-AWP-29]

RIN 2120-AA66

Proposed Amendment of Class E Airspace; Delano, CA

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This action proposes to modify the Class E airspace extending upward from 700 feet above the surface at Delano Municipal Airport, Delano, CA. The airspace modification is necessary to properly contain instrument flight rules (IFR) aircraft operating to/from the airport. This action also proposes to update the airport's geographical coordinates to match the FAA database. This action would ensure the safety and management of IFR operations at the airport.

DATES: Comments must be received on or before April 22, 2021.

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-2021-0046; Airspace Docket No. 20-AWP-29, at the beginning of your comments. You may also submit comments through the internet at <https://www.regulations.gov>.

FAA Order 7400.11E, Airspace Designations and Reporting Points, and

subsequent amendments can be viewed online at <https://www.faa.gov/air-traffic/publications/>. For further information, you can contact the Airspace Policy 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 7400.11E at NARA, email fedreg.legal@nara.gov or go to <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

FOR FURTHER INFORMATION CONTACT: Matthew Van Der Wal, Federal Aviation Administration, Western Service Center, Operations Support Group, 2200 S 216th Street, Des Moines, WA 98198; telephone (206) 231-3695.

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 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 amend the Class E airspace at Delano Municipal Airport, Delano, CA, to support IFR operations at the airport.

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 and be submitted in triplicate to the address listed above. Persons wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following

statement is made: "Comments to Docket No. FAA-2021-0046; Airspace Docket No. 20-AWP-29". The postcard will be date/time stamped and returned to the commenter.

All communications received before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of the comments received. 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/>.

You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office (see the "ADDRESSES" section for the 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 Northwest Mountain Regional Office of the Federal Aviation Administration, Air Traffic Organization, Western Service Center, Operations Support Group, 2200 S 216th Street, Des Moines, WA 98198.

Availability and Summary of Documents for Incorporation by Reference

This document proposes to amend FAA Order 7400.11E, Airspace Designations and Reporting Points, dated July 21, 2020, and effective September 15, 2020. FAA Order 7400.11E is publicly available as listed in the ADDRESSES section of this document. FAA Order 7400.11E lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Proposal

The FAA is proposing an amendment to 14 CFR part 71 by modifying the Class E airspace, extending upward from 700 feet above the surface, at Delano Municipal Airport, Delano, CA. The airspace should be modified to properly contain IFR departures until reaching 1,200 feet above the surface, and IFR arrivals descending below 1,500 feet above the surface. To ensure proper containment of IFR aircraft, this action proposes to reduce the circular radius of

the airport from six and a half miles to four miles. The 6.5-mile radius is no longer needed to contain IFR aircraft performing a circling maneuver near the airport. It also proposes to add an airspace area southeast of the airport to contain IFR aircraft performing a procedure turn maneuver for the VOR RWY 32 approach. Additionally, an airspace area north of the airport should be added to properly contain IFR departures to 1,200 feet above the surface.

This action also proposes to update the airport's geographical coordinates to match the FAA database. The coordinates should read lat. 35°44'44" N, long. 119°14'11" W.

Class E5 airspace designations are published in paragraph 6005 of FAA Order 7400.11E, dated July 21, 2020, and effective September 15, 2020, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document will be published subsequently 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 regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current, is non-controversial, and unlikely to result in adverse or negative comments. 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 will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, would 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

Accordingly, pursuant to the authority delegated to me, 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 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 7400.11E, Airspace Designations and Reporting Points, dated July 21, 2020, and effective September 15, 2020, is amended as follows:

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

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AWP CA E5 Delano, CA [Amended]

Delano Municipal Airport, CA
(Lat. 35°44'44" N, long. 119°14'11" W)

That airspace extending upward from 700 feet above the surface within a 4-mile radius of the airport, and within 4 miles east and 8 miles west of the 157° bearing from the airport, beginning 4 miles southeast of the airport and extending to 22 miles southeast of the airport, and within 1.8 miles each side of the 342° bearing from the airport, extending from the 4-mile radius to 6.5 miles north of the airport.

Issued in Seattle, Washington, on February 22, 2021.

B.G. Chew,

Acting Group Manager, Operations Support Group, Western Service Center.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-101657-20]

RIN 1545-BP70

Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed

regulations relating to the foreign tax credit and relating to foreign-derived intangible income, including guidance on the disallowance of a credit or deduction for foreign income taxes with respect to dividends eligible for a dividends-received deduction; the allocation and apportionment of interest expense, foreign income tax expense, and certain deductions of life insurance companies; the definition of a foreign income tax and a tax in lieu of an income tax; transition rules relating to the impact on loss accounts of net operating loss carrybacks allowed by reason of the Coronavirus Aid, Relief, and Economic Security Act; the definition of foreign branch category and financial services income; the time at which foreign taxes accrue and can be claimed as a credit; and clarification on the rules relating to foreign-derived intangible income.

DATES: The public hearing is being held on Wednesday, April 7, 2021, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Thursday, March 18, 2021. If no outlines are received by March 18, 2021, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held by teleconference. Individuals who want to testify (by telephone) at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (REG-101657-20) and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG-101657-20. The email must include the name(s) of the speaker(s) and title(s). Send outline submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-101657-20). The outlines must be received by March 18, 2021 at www.regulations.gov, no outlines are being accepted by email. **FOR FURTHER INFORMATION CONTACT:** Concerning these proposed regulations, Tianlin (Laura) Shi at (202) 317-6987; concerning the hearing, and the access code to attend the hearing by teleconferencing, Regina Johnson at (202) 317-5177 (not toll-free numbers) or publichearings@irs.gov. If emailing please put Attend, Testify, or Agenda Request and (REG-101657-20) in the email subject line.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking REG-101657-20 that was published in the **Federal Register** on Thursday, November 12, 2020, 85 FR 72078.