

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

This document amends 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.

### Differences From the NPRM

Subsequent to publication of the NPRM, the FAA has determined that the proposed Class E airspace area is more appropriately defined as a transitional airspace area (Class E airspace area extending upward from 1,200 feet above the surface) vice an enroute domestic airspace area. Making this change has no effect on the proposed Class E airspace area and better supports the requirements of the airports in the state of North Dakota by providing transitional airspace to support IFR operations to and from the terminal and enroute environments. The only change to the Class E airspace area that was proposed would be to the airspace legal description header information, “AGL ND E6 North Dakota, ND” to “AGL ND E5 North Dakota, ND.” As this change does not affect the Class E airspace area as proposed, it is incorporated into this rule.

### The Rule

This amendment to 14 CFR part 71:

Establishes Class E airspace area extending upward from 1,200 feet above the surface over the State of North Dakota;

And removes the enroute domestic airspace area at Harvey Municipal Airport, Harvey, ND, and Linton Municipal Airport, Linton, ND, as they are redundant with the establishment of the Class E airspace area extending upward from 1,200 feet above the surface over the state.

This action simplifies and closes gaps in the existing class E airspace extending upward from 1,200 feet above the surface over the State of North Dakota; provides transitional airspace to support IFR operation to and from the terminal and enroute environments within the state; and to improve air traffic control services over the state of North Dakota.

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 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 action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1F, “Environmental Impacts: Policies and Procedures,” paragraph 5–6.5.a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

### Lists of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

### Adoption of 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 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.*

\* \* \* \* \*

#### **AGL ND E5 North Dakota, ND [New]**

That airspace extending upward from 1,200 feet above the surface within the boundary of the State of North Dakota.

*Paragraph 6006 En Route Domestic Airspace Areas.*

\* \* \* \* \*

#### **AGL ND E6 Harvey, ND [Removed]**

#### **AGL ND E6 Linton, ND [Removed]**

Issued in Fort Worth, Texas, on April 20, 2021.

**Martin A. Skinner,**

*Acting Manager, Operations Support Group, ATO Central Service Center.*

[FR Doc. 2021–08464 Filed 4–22–21; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **26 CFR Part 1**

[TD 9939]

RIN 1545–BP49

#### **Qualified Transportation Fringe, Transportation and Commuting Expenses Under Section 274; Correction**

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to the final regulations (Treasury Decision 9939), that were published in the **Federal Register** on Wednesday, December 16, 2020. The final regulations provide guidance regarding the elimination of the deduction for expenses related to certain transportation and commuting benefits provided by employers to their employees. The final regulations affect taxpayers who pay or incur such expenses.

**DATES:** These corrections are effective on April 23, 2021 and applicable to taxable years beginning on or after December 16, 2020.

**FOR FURTHER INFORMATION CONTACT:** Patrick Clinton of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317–7005 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

#### **Background**

The final regulations (TD 9939) that are the subject of this correction are

issued under section 274 of the Internal Revenue Code.

### Need for Correction

As published on December 16, 2020 (85 FR 81391), the final regulations (TD 9939) contain errors that need to be corrected.

### Correction of Publication

Accordingly, the final regulations (TD 9939), that are the subject of FR Doc. 2020–27505, in the issue of December 16, 2020 (85 FR 81391), are corrected as follows:

1. On page 81402, first column, the eighth line from the bottom of the first full paragraph, the language “in 274(e)(2)” is corrected to read “in section 274(e)(2)”.

2. On page 81402, third column, under the heading “List of Subjects in 26 Part 1”, the language “Income Taxes, Reporting and recordkeeping requirements.” is corrected to read “Income taxes, Reporting and recordkeeping requirements.”.

### Crystal Pemberton,

*Senior Federal Register Liaison, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2021–08392 Filed 4–22–21; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

### 33 CFR Part 165

[Docket No. USCG–2021–0081]

RIN 1625–AA87

### Security Zone; Potomac River and Anacostia River, and Adjacent Waters; Washington, DC

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce a security zone along the Potomac River and Anacostia River, and adjacent waters at Washington, DC, for activities associated with the U.S. President’s address before a Joint Session of Congress. The zone will be enforced on April 28, 2021. This action is necessary to protect government officials, mitigate potential terrorist acts and incidents, and enhance public and maritime safety and security immediately before, during, and after this activity. During the enforcement period, entry into or remaining within the zone is prohibited

unless authorized by the Captain of the Port or his designated representative.

**DATES:** The regulations in 33 CFR 165.508 will be enforced from 11:59 a.m. through 11:59 p.m. on April 28, 2021, for the zone identified in 33 CFR 165.508(a)(6).

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this Notice of Enforcement, call or email MST2 Shaun Landante, U.S. Coast Guard Sector Maryland-National Capital Region (Waterways Management Division); telephone 410–576–2570, email *D05-DG-SectorMD-NCR-Prevention-WWM@uscg.mil*.

**SUPPLEMENTARY INFORMATION:** On April 14, 2021, the Coast Guard was notified by the event organizer that the anticipated date for the activities associated with the U.S. President’s address before a Joint Session of Congress is scheduled for April 28, 2021. The Coast Guard will enforce regulations in 33 CFR 165.508 for the zone identified in paragraph (a)(6) on April 28, 2021. This action is being taken to protect government officials, mitigate potential terrorist acts and incidents, and enhance public and maritime safety and security immediately before, during, and after this event.

Our regulations for the Security Zone; Potomac River and Anacostia River, and adjacent waters; Washington, DC, § 165.508, specifies the location for this security zone as an area that includes all navigable waters described in paragraphs (a)(1) through (a)(3). This zone includes (1) Security Zone 1; all navigable waters of the Potomac River, from shoreline to shoreline, bounded to the north by the Francis Scott Key (US–29) Bridge, at mile 113, and bounded to the south by a line drawn from the Virginia shoreline at Ronald Reagan Washington National Airport, at 38°51′21.3″ N, 077°02′00.0″ W, eastward across the Potomac River to the District of Columbia shoreline at Hains Point at position 38°51′24.3″ N, 077°01′19.8″ W, including the waters of the Boundary Channel, Pentagon Lagoon, Georgetown Channel Tidal Basin, and Roaches Run. (2) Security Zone 2; all navigable waters of the Anacostia River, from shoreline to shoreline, bounded to the north by the John Philip Sousa (Pennsylvania Avenue) Bridge, at mile 2.9, and bounded to the south by a line drawn from the District of Columbia shoreline at Hains Point at position 38°51′24.3″ N, 077°01′19.8″ W, southward across the Anacostia River to the District of Columbia shoreline at Giesboro Point at position 38°50′52.4″ N, 077°01′10.9″ W, including the waters of the Washington

Channel. (3) Security Zone 3 all navigable waters of the Potomac River, from shoreline to shoreline, bounded to the north by a line drawn from the Virginia shoreline at Ronald Reagan Washington National Airport, at 38°51′21.3″ N, 077°02′00.0″ W, eastward across the Potomac River to the District of Columbia shoreline at Hains Point at position 38°51′24.3″ N, 077°01′19.8″ W, thence southward across the Anacostia River to the District of Columbia shoreline at Giesboro Point at position 38°50′52.4″ N, 077°01′10.9″ W, and bounded to the south by the Woodrow Wilson Memorial (I–95/I–495) Bridge, at mile 103.8.

As specified in § 165.508(b), during the enforcement period, entry into or remaining in the zone is prohibited unless authorized by the Coast Guard Captain of the Port Maryland-National Capital Region. Public vessels and vessels already at berth at the time the security zone is implemented do not have to depart the security zone. All vessels underway within the security zone at the time it is implemented are to depart the zone at the time the security zone is implemented. To seek permission to transit the zone, the Captain of the Port Maryland-National Capital Region can be contacted at telephone number (410) 576–2693 or on Marine Band Radio, VHF–FM channel 16 (156.8 MHz). Coast Guard vessels enforcing this zone can be contacted on Marine Band Radio, VHF–FM channel 16 (156.8 MHz). The Coast Guard may be assisted by other Federal, state or local law enforcement agencies in enforcing this regulation. If the Captain of the Port or his designated on-scene patrol personnel determines the security zone need not be enforced for the full duration stated in this notice, a Broadcast Notice to Mariners may be used to suspend enforcement and grant general permission to enter the security zone.

This notice of enforcement is issued under authority of 33 CFR 165.508 and 5 U.S.C. 552(a). In addition to this notice of enforcement in the **Federal Register**, the Coast Guard will provide notification of this enforcement period via the Local Notice to Mariners and marine information broadcasts.

Dated: April 16, 2021.

### Joseph B. Loring,

*Captain, U.S. Coast Guard, Captain of the Port Maryland-National Capital Region.*

[FR Doc. 2021–08458 Filed 4–22–21; 8:45 am]

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