

Reauthorization Act (Pub. L. 108–176), which established a joint planning and development office in the FAA to manage the work related to the Next Generation Air Transportation System (NextGen). Today, NextGen is an ongoing FAA-led modernization of the nation's air transportation system to make flying safer, more efficient, and more predictable.

In support of the NextGen efforts to improve the safety and efficiency of the NAS, the Las Vegas Metroplex Project recently established a new RNAV route, Q–174, to serve the Las Vegas Terminal Area arrivals in conjunction with new standard terminal arrival routes. There are two existing airways, Q–162 and Q–166, which had been utilized for the same purpose as Q–174, but no longer provide the necessary connectivity to the new procedures. The FAA proposes to revoke RNAV routes Q–162 and Q–166, since these routes no longer serve a purpose in the NAS.

The Proposal

The FAA is proposing an amendment to 14 CFR part 71 to revoke RNAV routes Q–162 and Q–166 due to the establishment of RNAV route Q–174 that provides better connectivity to the new Las Vegas Terminal Arrival routes. The proposed changes are outlined below.

Q–162: Q–162 currently navigates between the NTELL, CA waypoint (WP) and the MYCAL, NV WP. The FAA proposes to revoke the route in its entirety.

Q–166: Q–166 currently navigates between the VIKSN, CA WP and the BIKKR, CA WP. The FAA proposes to revoke the route in its entirety.

United States Area Navigation routes are published in paragraph 2006 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 RNAV routes listed in this document would 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 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 7400.11E, Airspace Designations and Reporting Points, dated July 21, 2020, and effective September 15, 2020, is amended as follows:

Paragraph 2006 United States Area Navigation Routes.

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Q–162 NTELL, CA TO MYCAL, NV [Remove]

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Q–166 VIKSN, CA TO BIKKR, CA [Remove]

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Issued in Washington, DC, on August 3, 2021.

George Gonzalez,

Acting Manager, Rules and Regulations Group.

[FR Doc. 2021–19512 Filed 9–9–21; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[REG–109077–21]

RIN 1545–BQ08

Recapture of Excess Employment Tax Credits Under the American Relief Plan Act of 2021

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations pursuant to the regulatory authority granted under sections 3131, 3132, and 3134 of the Internal Revenue Code, added by sections 9641 and 9651 of the American Rescue Plan Act of 2021, to prescribe regulations as may be necessary for recapturing the benefit of the employment tax credits provided under these sections when necessary and to prevent the avoidance of the purposes of the limitations under these sections. These proposed regulations affect businesses and tax-exempt organizations, as well as certain governmental entities, that claim the paid sick leave credit and the paid family leave credit under sections 3131 and 3132, respectively, and that claim the employee retention credit under section 3134. The text of those temporary regulations serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by November 9, 2021.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–109077–21) 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 the 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-109077-21), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044.

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

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, NaLee Park at (202) 317-6879; concerning submissions of comments and/or requests for a public hearing, Regina Johnson at (202) 317-5177 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Employment Taxes and Collection of Income at the Source Regulations (26 CFR part 31) under sections 3131, 3132, and 3134 of the Internal Revenue Code (Code) pursuant to the regulatory authority granted under these sections to prescribe regulations as may be necessary for recapturing the benefit of the employment tax credits provided under these sections when necessary and to prevent the avoidance of the purposes of the limitations under these sections. Consistent with this authority, these proposed regulations authorize the assessment of erroneous refunds of the credits paid under sections 3131, 3132 (including any increases in those credits under section 3133), and 3134. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analyses

The Office of Management and Budget's Office of Information and Regulatory Analysis has determined that these regulations are not significant and not subject to review under section 6(b) of Executive Order 12866.

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), the Secretary certifies that these proposed regulations will not have a significant economic impact on a substantial number of small entities because these proposed regulations impose no compliance burden on any business entities, including small entities. Although these proposed regulations will apply to all employers eligible for the credits under sections 3131, 3132, and 3134, including small businesses and tax-exempt organizations with fewer than

500 employees as well as certain governmental employers, and therefore are likely to affect a substantial number of small entities, the economic impact will not be significant. These proposed regulations do not affect the employer's employment tax reporting or the necessary information to substantiate entitlement to the credits. Rather, these proposed regulations merely implement the statutory authority granted under sections 3131(g), 3132 (g), 3134(j), and 3134(m) that authorize the Service to assess, reconcile, and recapture any portion of the credits erroneously paid or refunded in excess of the actual amount allowed as if those amounts were taxes imposed under section 3111(b) (the Hospital Insurance tax (Medicare tax)), and so much of the taxes imposed under section 3221(a) (the Railroad Retirement Tax Act Tier 1 tax) as are attributable to the rate in effect under section 3111(b), as applicable, subject to assessment and administrative collection procedures. Notwithstanding this certification, the Treasury Department and the IRS invite comments on any impact these regulations would have on small entities.

Pursuant to section 7805(f), this notice of proposed rulemaking has been submitted to the Chief Counsel of the Office of Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are timely submitted to the IRS as prescribed in the preamble under the **ADDRESSES** section. The Treasury Department and the IRS request comments on all aspects of these proposed regulations. Any electronic comments submitted, and to the extent practicable any paper comments submitted, will be made available at www.regulations.gov or upon request.

A public hearing will be scheduled if requested in writing by any person who timely submits electronic or written comments. Requests for a hearing are strongly encouraged to be submitted electronically. If a public hearing is scheduled, notice of the date and time for the public hearing will be published in the **Federal Register**. Announcement 2020-4, 2020-17 IRB 1, provides that until further notice, public hearings conducted by the IRS will be held telephonically. Any telephonic hearing will be made accessible to people with disabilities.

Statement of Availability of IRS Documents

IRS notices and other guidance cited in this preamble are published in the Internal Revenue Bulletin (or Cumulative Bulletin) and are available from the Superintendent of Documents, U.S. Government Publishing Office, Washington, DC 20402, or by visiting the IRS website at <http://www.irs.gov>.

Drafting Information

The principal author of these regulations is NaLee Park, Office of the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). However, other personnel from the Treasury Department and the IRS participated in the development of these regulations.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 31 is proposed to be amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Paragraph 1.** The authority citation for part 31 is amended by adding entries for §§ 31.3131-1, 31.3132-1, and 31.3134-1 in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805.

* * * * *

Section 31.3131-1 also issued under 26 U.S.C. 3131(g).

Section 31.3132-1 also issued under 26 U.S.C. 3132(g).

Section 31.3134-1 also issued under 26 U.S.C. 3134(m)(3).

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■ **Par. 2.** Section 31.3131-1 is added to read as follows:

§ 31.3131-1 Recapture of credits.

[The text of proposed § 31.3131-1 is the same as the text of § 31.3131-1T published elsewhere in this issue of the **Federal Register**].

■ **Par. 3.** Section 31.3132-1 is added to read as follows:

§ 31.3132-1 Recapture of credits.

[The text of proposed § 31.3132-1 is the same as the text of § 31.3132-1T published elsewhere in this issue of the **Federal Register**].

■ **Par. 4.** Section 31.3134-1 is added to read as follows:

§ 31.3134–1 Recapture of credits.

[The text of proposed § 31.3134–1 is the same as the text of § 31.3134–1T published elsewhere in this issue of the Federal Register].

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2021–19523 Filed 9–8–21; 4:15 pm]

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GENERAL SERVICES ADMINISTRATION

48 CFR Parts 501, 502, 511, 539, 552, and 570

[GSAR Case 2016–G511; Docket No. 2021–0018; Sequence No. 1]

RIN 3090–AJ84

General Services Acquisition Regulation (GSAR); GSAR Case 2016– G511, Contract Requirements for GSA Information Systems

AGENCY: Office of Acquisition Policy, General Services Administration (GSA).

ACTION: Proposed rule.

SUMMARY: GSA is proposing to amend the General Services Administration Acquisition Regulation (GSAR) to streamline and update requirements for contracts that involve GSA information systems. The revision of GSA's cybersecurity and other information technology requirements will lead to the elimination of a duplicative and outdated provision and clause from the GSAR. The proposed rule will replace the outdated text with existing policies of the GSA Office of the Chief Information Officer (OCIO) and provide centralized guidance to ensure consistent application across the organization. The updated GSA policy will align cybersecurity requirements based on the items being procured by ensuring contract requirements are coordinated with GSA's Chief Information Security Officer.

DATES: Interested parties should submit written comments to the Regulatory Secretariat at one of the addresses shown below on or before November 9, 2021 to be considered in the formation of the final rule.

ADDRESSES: Submit comments in response to GSAR case 2016–G511 to: *Regulations.gov*: <http://www.regulations.gov>. Submit comments via the Federal eRulemaking portal by searching for “GSAR Case 2016–G511”. Select the link “Comment Now” that corresponds with GSAR Case 2016–G511. Follow the instructions provided

at the “Comment Now” screen. Please include your name, company name (if any), and “GSAR Case 2016–G511” on your attached document. If your comment cannot be submitted using <https://www.regulations.gov>, call or email the points of contact in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions.

Instructions: Please submit comments only and cite GSAR Case 2016–G511 in all correspondence related to this case. Comments received generally will be posted without change to <https://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check <https://www.regulations.gov> approximately two-to-three days after submission to verify posting.

FOR FURTHER INFORMATION CONTACT: Ms. Johnnie McDowell, Procurement Analyst, at 202–718–6112 or gsarpolicy@gsa.gov, for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat Division at 202–501–4755 or gsaregsec@gsa.gov. Please cite GSAR Case 2016–G511.

SUPPLEMENTARY INFORMATION:

I. Background

GSA's cybersecurity requirements mandate that contractors protect the confidentiality, integrity, and availability of unclassified GSA information and information systems from cybersecurity vulnerabilities and threats. This rule will require contracting officers to incorporate applicable GSA cybersecurity requirements within the statement of work to ensure compliance with Federal cybersecurity requirements and implement best practices for preventing cyber incidents. These GSA requirements mandate applicable controls and standards (e.g., U.S. National Institute of Standards and Technology, U.S. National Archives and Records Administration Controlled Unclassified Information standards).

In general, the proposed changes are necessary to bring long-standing GSA information system practices into the GSAR, consolidating policy into one area. Because of that consolidation, contractors may need less time and fewer resources to read and understand all the requirements relevant to their contract.

GSA is proposing to amend the GSAR to revise sections of GSAR part 511, Describing Agency Needs, part 539, Acquisition Information Technology, and other related parts; to maintain consistency with the Federal

Acquisition Regulation (FAR); and to incorporate and consolidate existing cybersecurity and other information technology requirements previously implemented through various Office of the Chief Information Officer (OCIO) or agency policies.

II. Authority for This Rulemaking

Title 40 of the United States Code (U.S.C.) Section 121 authorizes GSA to issue regulations, including the GSAR, to control the relationship between GSA and contractors.

III. Discussion and Analysis

The proposed rule changes fall into three categories: (1) Streamlining existing agency information technology (IT) security policies previously issued through the OCIO into one consolidated cybersecurity requirements policy titled CIO IT Security Procedural Guide 09–48: *Security and Privacy Requirements for IT Acquisition Efforts*; (2) consolidating existing agency non-security IT policies previously issued through the OCIO into one streamlined requirements policy titled *CIO 12–2018: IT Policy Requirements Guide*; and (3) eliminating the GSAR provision 552.239–70, *Information Technology Security Plan and Security Authorization*, and GSAR clause 552.239–71, *Security Requirements for Unclassified Information Technology Resources*. The changes to the GSAR included in this proposed rule are summarized below:

1. Streamlining IT Security Policies Into CIO IT Security Procedural Guide 09–48: *Security and Privacy Requirements for IT Acquisition Efforts*

GSA's internal information systems policies will be incorporated into subpart 511.171, Requirements for GSA Information Systems, requiring GSA contracting officers to:

- Incorporate the applicable sections or complete version of the CIO IT Security Procedural Guide 09–48: *Security and Privacy Requirements for IT Acquisition Efforts*, and *CIO 12–2018, IT Policy Requirements Guide*, into GSA solicitations (i.e., Statement of Work, or equivalent); and
- Coordinate with the GSA OCIO for applicable procurements.

The new guidance will also establish a waiver process for cases where it is not effective from a cost or timing standpoint or where it is unreasonably burdensome.

The streamlining of the policy into subpart 511.171 will also replace the general instruction found in GSAR 511.102, Security of Information Data, with more detailed instruction, and