

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

[Docket No. FAA-2024-1857; Airspace  
Docket No. 19-ANM-99]

RIN 2120-AA66

**Modification of Class D and Class E  
Airspace; Revocation of Class E  
Airspace; Buckley Space Force Base,  
Aurora, CO.**

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

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

**SUMMARY:** This action proposes to modify the Class D and Class E airspace designated as a surface area and revoke the Class E airspace designated as an extension to a Class D or Class E surface area at Buckley Space Force Base (BKF), Aurora, CO. Additionally, this action proposes administrative amendments to update the airport's legal description to match the FAA database. These actions would support the safety and management of instrument flight rules (IFR) and visual flight rules (VFR) operations at the airport.

**DATES:** Comments must be received on or before October 18, 2024.

**ADDRESSES:** Send comments identified by FAA Docket No. FAA-2024-1857 and Airspace Docket No. 19-ANM-99 using any of the following methods:

\* *Federal eRulemaking Portal:* Go to [www.regulations.gov](http://www.regulations.gov) and follow the online instructions for sending your comments electronically.

\* *Mail:* Send comments to Docket Operations, M-30; U.S. Department of Transportation, 1200 New Jersey Avenue SE, Room W12-140, West Building Ground Floor, Washington, DC 20590-0001.

\* *Hand Delivery or Courier:* Take comments to Docket Operations in Room W12-140 of the West Building Ground Floor at 1200 New Jersey Avenue SE, Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

\* *Fax:* Fax comments to Docket Operations at (202) 493-2251.

*Docket:* Background documents or comments received may be read at [www.regulations.gov](http://www.regulations.gov) at any time. Follow the online instructions for accessing the docket or go to the Docket Operations in Room W12-140 of the West Building Ground Floor at 1200 New Jersey Avenue SE, Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FAA Order JO 7400.11H, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at [www.faa.gov/air\\_traffic/publications/](http://www.faa.gov/air_traffic/publications/). You may also contact the Rules and Regulations Group, Office of Policy, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; telephone: (202) 267-8783.

**FOR FURTHER INFORMATION CONTACT:** Keith T. Adams, Federal Aviation Administration, Western Service Center, Operations Support Group, 2200 S. 216th Street, Des Moines, WA 98198; telephone (206) 231-2428.

**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 Class D and Class E airspace designated as a surface area and revoke Class E airspace designated as an extension to a Class D and Class E surface area to support IFR and VFR operations at Buckley Space Force Base, Aurora, CO.

**Comments Invited**

The FAA invites interested persons to participate in this rulemaking by submitting written comments, data, or views. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. The most helpful comments reference a specific portion of the proposal, explain the reason for any recommended change, and include supporting data. To ensure the docket does not contain duplicate comments, commenters should submit only one time if comments are filed electronically, or commenters should send only one copy of written comments if comments are filed in writing.

The FAA will file in the docket all comments it receives, as well as a report summarizing each substantive public contact with FAA personnel concerning

this proposed rulemaking. Before acting on this proposal, the FAA will consider all comments it receives on or before the closing date for comments. The FAA will consider comments filed after the comment period has closed if it is possible to do so without incurring expense or delay. The FAA may change this proposal in light of the comments it receives.

*Privacy:* In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](http://www.regulations.gov), as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at [www.dot.gov/privacy](http://www.dot.gov/privacy).

**Availability of Rulemaking Documents**

An electronic copy of this document may be downloaded through the internet at [www.regulations.gov](http://www.regulations.gov). Recently published rulemaking documents can also be accessed through the FAA's web page at [www.faa.gov/air\\_traffic/publications/airspace\\_amendments/](http://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 Operations office (see **ADDRESSES** section for address, phone number, and hours of operations). An informal docket may also be examined during normal business hours at the office 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.

**Incorporation by Reference**

Class D, E2, and E4 airspace designations are published in paragraphs 5000, 6002, and 6004, respectively, of FAA Order JO 7400.11, Airspace Designations and Reporting Points, which is incorporated by reference in 14 CFR 71.1 on an annual basis. This document proposes to amend the current version of that order, FAA Order JO 7400.11H, dated August 11, 2023, and effective September 15, 2023. These updates would be published in the next update to FAA Order JO 7400.11. That order is publicly available as listed in the **ADDRESSES** section of this document.

FAA Order JO 7400.11H lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

**Background**

BKF is located south of Denver International Airport (DEN) and is separated by United States Interstate 70. Centennial Airport (APA) is located nearby, approximately 9.1 nautical miles (NM) southeast of BKF. APA and BKF airports have instrument approach procedures (IAP) that involve conflicting and overlapping circling maneuver patterns. The circling maneuver patterns of category D and E aircraft landing Runway (RWY) 32 at BKF extend beyond the airport's surface area to the west and northwest of the airport. Additionally, APA and BKF Class D airspaces are separated by less than .30 NM. This area is comprised of controlled and uncontrolled airspace, which creates an unfavorable passage as VFR aircraft navigate between the two airports' surface areas. Lastly, IFR departures from BKF's RWY 14 occur underneath the floor of controlled airspace and outside the lateral boundaries of the airport; this is due to rising terrain south-through-southeast of the airport, and the need to size the surface area airspace based on a climb rate of 200 feet per NM.

**The Proposal**

The FAA is proposing an amendment to 14 CFR part 71 that would modify Class D airspace, modify Class E airspace designated as a surface area, and revoke Class E airspace designated as an extension to a Class D or surface area at Buckley Space Force Base, CO.

The lateral boundaries of the airport's Class D and Class E surface areas are insufficiently sized and should be modified to better contain IFR arrivals when less than 1,000 feet above the surface of the earth and departing IFR aircraft until reaching the next adjacent airspace. Additionally, an approximately .30 NM gap exists between the BKF and APA surface areas. As such, the airport's Class D and Class E surface areas should be re-sized to be within a 4.4-mile radius of the airport, within 2 miles northeast and 4 miles southwest of the airport's 151° bearing extending to 7.1 miles southeast, and within 4 miles south and 4.4 miles north of the airport's 270° bearing extending to 4.7 miles west, excluding that airspace within the DEN Class B and APA Class D airspace areas. Closing this gap should redirect some VFR aircraft to transition a 500-foot vertical Class E airspace area between the vertical limits of BKF's Class D airspace and the floor of DEN Class B Area E airspace.

The FAA is proposing to revoke BKF's Class E airspace, which is designated as

an extension to the Class D and E surface area. The Class E airspace area extension is no longer required due to the proposed modification of BKF's surface area airspace.

Finally, the FAA is proposing administrative actions to BKF's airspace legal descriptions. The airport's name on line 2 of both legal descriptions should state "Buckley Space Force Base, CO." Additionally, line four of both surface area legal descriptions should include "Denver International Airport, CO" and "Centennial Airport, CO" as references, as they are used to define BKF's surface areas.

**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 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 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 JO 7400.11H, Airspace Designations and Reporting Points, dated August 11, 2023, and effective September 15, 2023, is amended as follows:

*Paragraph 5000 Class D Airspace.*

\* \* \* \* \*

**ANM CO D Aurora, CO [Amended]**

Buckley Space Force Base, CO  
(Lat. 39°42'06" N, long. 104°45'07" W)  
Denver International Airport, CO  
(Lat. 39°51'42" N, long. 104°40'23" W)  
Centennial Airport, CO  
(Lat. 39°34'12" N, long. 104°50'57" W)

That airspace extending upward from the surface to but not including 7,500 feet MSL within a 4.4-mile radius of the airport, within 2 miles northeast and 4 miles southwest of the airport's 151° bearing extending to 7.1 miles southeast, and within 4 miles south and 4.4 miles north of the airport's 270° bearing extending to 4.7 miles west, excluding that airspace within the Denver International Airport, CO, Class B and Centennial Airport, CO, Class D airspace areas. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Air Missions. The effective date and time will thereafter be continuously published in the Chart Supplement.

\* \* \* \* \*

*Paragraph 6002 Class E Airspace Areas Designated as a Surface Area.*

\* \* \* \* \*

**ANM CO E2 Aurora, CO [Amended]**

Buckley Space Force Base, CO  
(Lat. 39°42'06" N, long. 104°45'07" W)  
Denver International Airport, CO  
(Lat. 39°51'42" N, long. 104°40'23" W)  
Centennial Airport, CO  
(Lat. 39°34'12" N, long. 104°50'57" W)

That airspace extending upward from the surface to but not including 7,500 feet MSL within a 4.4-mile radius of the airport, within 2 miles northeast and 4 miles southwest of the airport's 151° bearing extending to 7.1 miles southeast, and within 4 miles south and 4.4 miles north of the airport's 270° bearing extending to 4.7 miles west, excluding that airspace within the Denver International Airport, CO, Class B and Centennial Airport, CO, Class D airspace areas. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Air Missions. The effective date and time will thereafter be continuously published in the Chart Supplement.

\* \* \* \* \*

*Paragraph 6004 Class E Airspace Areas Designated as an Extension to a Class D or Class E Surface Area.*

\* \* \* \* \*

**ANM CO E4 Aurora, CO [Removed]**

Aurora, Buckley ANG Base, CO  
(Lat. 39°42'06" N, long. 104°45'07" W)

That airspace extending upward from the surface within 2 miles each side of the Buckley Runway 32 ILS localizer southeast course extending from the 4.4-mile radius to 7.5 miles southeast of the airport.

\* \* \* \* \*

Issued in Des Moines, Washington, August 27, 2024.

**B.G. Chew,**

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

[FR Doc. 2024–19589 Filed 8–30–24; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–108920–24]

RIN 1545–BR26

#### Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed regulations concerning the program to allocate clean electricity low-income communities bonus credit amounts established pursuant to the Inflation Reduction Act of 2022 for calendar years 2025 and succeeding years. Applicants investing in certain clean electricity generation facilities that produce electricity without combustion and gasification may apply for an allocation of environmental justice capacity limitation to increase the amount of the clean electricity investment credit for the taxable year in which the facility is placed in service. This document describes proposed definitions and requirements that would be applicable for the program.

**DATES:** Written or electronic comments must be received by October 3, 2024. The public hearing on these proposed regulations is scheduled to be held on October 17, 2024, at 10 a.m. EST. Requests to speak and outlines of topics to be discussed at the public hearing must be received by October 3, 2024. If no outlines are received by October 3, 2024, the public hearing will be cancelled. Requests to attend the public hearing must be received by 5 p.m. on October 15, 2024.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at [https://](https://www.regulations.gov)

[www.regulations.gov](https://www.regulations.gov) (indicate IRS and REG–108920–24) by following the online instructions for submitting comments. Requests for the public hearing must be submitted as prescribed in the “Comments and Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) will publish for public availability any comments submitted to the IRS’s public docket. Send paper submissions to: CC:PA:01:PR (REG–108920–24), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed rules, Office of Associate Chief Counsel (Passthroughs & Special Industries) at (202) 317–6853 (not a toll-free number); concerning submissions of comments or the public hearing, the Publications and Regulations Section at (202) 317–6901 (not a toll-free number) or by email at [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

**SUPPLEMENTARY INFORMATION:**

**Authority**

This document contains proposed amendments to the Income Tax Regulations (26 CFR part 1) under section 48E(h) of the Internal Revenue Code (Code) to provide proposed definitions and rules relating to the allocation of environmental justice capacity limitation (Capacity Limitation) for calendar year 2025 and succeeding years (proposed regulations). Section 48E(h)(4)(A) provides an express delegation of authority for the Secretary of the Treasury or her delegate (Secretary) to establish a program to allocate amounts of Capacity Limitation to applicable facilities not later than January 1, 2025, and to make such allocations. Section 48E(h)(5) provides an express delegation of authority for the Secretary, by regulations or other guidance, to provide rules for recapturing the benefit of any increase in the credit allowed under section 48E(a) that results from an allocation of Capacity Limitation with respect to any property that ceases to be property eligible for such increase (but that does not cease to be investment credit property within the meaning of section 50(a) of the Code). In addition, section 48E(i) provides an express delegation of authority for the Secretary to issue guidance regarding implementation of section 48E not later than January 1, 2025. The proposed regulations are also issued under the express delegation of

authority under section 7805 of the Code.

### Background

#### I. Overview

Section 13702 of Public Law 117–169, 136 Stat. 1818, 1921 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA), added new section 48E(h) to authorize the Secretary to establish a program for calendar years 2025 and succeeding years to award allocations of Capacity Limitation that increase the amount of the new clean electricity investment credit determined under section 48E(a) (section 48E credit) with respect to eligible property that is part of an applicable facility. This document contains proposed definitions and rules relating to the allocation of Capacity Limitation for calendar year 2025 and succeeding years.

The amount of section 48E credit for a taxable year generally is calculated by multiplying the qualified investment for such taxable year with respect to any qualified facility placed in service during that taxable year by the applicable percentage (as defined in section 48E(a)(2)). If an applicable facility is awarded an allocation of Capacity Limitation, section 48E(h) increases the amount of the section 48E credit with respect to the applicable facility by increasing the applicable percentage used to calculate the amount of the section 48E credit (section 48E(h) Increase). The term “applicable facility” is defined in section 48E(h)(2) to mean any qualified facility that (i) is not described in section 45Y(b)(2)(B) of the Code (relating to combustion and gasification facilities); (ii) has a maximum net output of less than 5 megawatts (MW) (as measured in alternating current (AC)); and (iii) is described in at least one of four categories in section 48E(h)(2)(A)(iii) (as further described in part II of this Background).

Section 48E(h)(4)(A) directs the Secretary, not later than January 1, 2025, to establish a program to allocate amounts of Capacity Limitation to applicable facilities and to “provide procedures to allow for an efficient allocation” of Capacity Limitation to applicable facilities. Accordingly, the Treasury Department and the IRS are establishing the Clean Electricity Low-Income Communities Bonus Credit Amount Program (Program). As described in the Explanation of Provisions, this notice of proposed rulemaking provides proposed threshold definitions and requirements for the Program to make allocations of Capacity Limitation efficiently and