

which categorically excludes from further environmental impact review the establishment of new or revised air traffic control procedures conducted at 3,000 feet or more above ground level (AGL); procedures conducted below 3,000 feet AGL that do not cause traffic to be routinely routed over noise sensitive areas; modifications to currently approved procedures conducted below 3,000 feet AGL that do not significantly increase noise over noise sensitive areas; and increases in minimum altitudes and landing minima. As such, this action is not expected to result in any potentially significant environmental impacts. In accordance with FAA Order 1050.1F, paragraph 5–2 regarding Extraordinary Circumstances, the FAA has reviewed this action for factors and circumstances in which a normally categorically excluded action may have a significant environmental impact requiring further analysis. The FAA has determined that no extraordinary circumstances exist that warrant preparation of an environmental assessment or environmental impact study.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

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 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 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024, is amended as follows:

Paragraph 6010(a) Domestic VOR Federal Airways.

* * * * *

V–233 [Amended]

From Spinner, IL; INT Spinner 061° and Roberts, IL, 233° radials; to Roberts.

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V–420 [Amended]

From Green Bay, WI; to Traverse City, MI.

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Issued in Washington, DC, on October 2, 2024.

Frank Lias,

Manager, Rules and Regulations Group.

[FR Doc. 2024–23203 Filed 10–7–24; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2024–1048; Airspace Docket No. 24–AGL–1]

RIN 2120–AA66

Amendment of Jet Routes J–35 and J–101; Amendment VOR Federal Airways V–9, V–48, V–69, V–227, and V–313; and Revocation of VOR Federal Airway V–586 in the Vicinity of Pontiac, IL

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action amends Jet Routes J–35 and J–101; amends Very High Frequency Omnidirectional Range (VOR) Federal Airways V–9, V–48, V–69, V–227, and V–313; and revokes VOR Federal Airway V–586. The FAA is taking this action due to the planned decommissioning of the VOR portion of the Pontiac, IL (PNT), VOR/Distance Measuring Equipment (VOR/DME) navigational aid (NAVAID). The Pontiac VOR is being decommissioned in support of the FAA’s VOR Minimum Operational Network (MON) program.

DATES: Effective date 0901 UTC, December 26, 2024. The Director of the Federal Register approves this incorporation by reference action under 1 CFR part 51, subject to the annual revision of FAA Order JO 7400.11 and publication of conforming amendments.

ADDRESSES: A copy of the Notice of Proposed Rulemaking (NPRM), all comments received, this final rule, and all background material may be viewed online at www.regulations.gov using the FAA Docket number. Electronic retrieval help and guidelines are available on the website. It is available 24 hours each day, 365 days each year.

FAA Order JO 7400.11J, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at www.faa.gov/air_traffic/publications/. You may also contact the Rules and Regulations Group, Office of Policy, Federal Aviation Administration, 600 Independence Avenue SW, Washington, DC 20597; telephone: (202) 267–8783.

FOR FURTHER INFORMATION CONTACT:

Colby Abbott, Rules and Regulations Group, Office of Policy, Federal Aviation Administration, 600 Independence Avenue SW, Washington, DC 20597; 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 modifies the National Airspace System as necessary to preserve the safe and efficient flow of air traffic.

History

The FAA published a notice of proposed rulemaking for Docket No. FAA–2024–1048 in the **Federal Register** (89 FR 31667; April 25, 2024), proposing to amend Jet Routes J–35 and J–101; amend VOR Federal Airways V–9, V–48, V–69, V–227, and V–313; and revoke VOR Federal Airway V–586 due to the planned decommissioning of the VOR portion of the Pontiac, IL, VOR/DME NAVAID. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal. No comments were received.

Differences From the NPRM

Subsequent to the NPRM, the FAA published a rule for Docket No. FAA–2023–2483 in the **Federal Register** (89 FR 48504; June 7, 2024), amending VOR Federal Airway V–48 by removing the airway segment between the Ottumwa VOR/DME and the Burlington, IA, VOR/DME. That airway amendment, effective September 5, 2024, is included in this rule.

Incorporation by Reference

Jet Routes are published in paragraph 2004 and VOR Federal Airways are published in paragraph 6010(a) 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 amends the current version of that order, FAA Order JO 7400.11J,

dated July 31, 2024, and effective September 15, 2024. FAA Order JO 7400.11J is publicly available as listed in the ADDRESSES section of this document. These amendments will be published in the next update to FAA Order JO 7400.11.

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

The Rule

This action amends 14 CFR part 71 by amending Jet Routes J-35 and J-101; amending VOR Federal Airways V-9, V-48, V-69, V-227, and V-313; and revoking VOR Federal Airway V-586 due to the planned decommissioning of the Pontiac, IL, VOR. The ATS route actions are described below.

J-35: J-35 extends between the Leeville, LA, VOR/Tactical Air Navigation (VORTAC) and the Northbrook, IL, VOR/DME. The route segment between the Spinner, IL, VORTAC and the Joliet, IL, VOR/DME is removed due to the planned decommissioning of the VOR portion of the Pontiac VOR/DME. Additionally, the route segment between the Farmington, MO, VORTAC and the St. Louis, MO, VORTAC is removed due to that route segment overlapping J-151; the route segment between the St. Louis VORTAC and the Spinner VORTAC is removed due to that route segment overlapping J-101; and the route segment between the Joliet VOR/DME and the Northbrook VOR/DME is removed due to that route segment overlapping J-87. The overlapped J-151, J-101, and J-87 route segments will remain charted and provide navigational guidance between the affected NAVAIDs. As amended, the route is changed to now extend between the Leeville VORTAC and the Farmington VORTAC.

J-101: J-101 extends between the Humble, TX, VORTAC and the Sault Ste Marie, MI, VOR/DME. The route segment between the Spinner, IL, VORTAC and the Joliet, IL, VOR/DME is removed due to the planned decommissioning of the VOR portion of the Pontiac VOR/DME. Additionally, the route segment between the Joliet VOR/DME and the Northbrook, IL, VOR/DME is removed due to that route segment overlapping J-87. As amended, the route is changed to now extend between the Humble VORTAC and the Spinner VORTAC, and between the Northbrook VOR/DME and the Sault Ste Marie VOR/DME.

V-9: V-9 extends between the Leeville, LA, VORTAC and the Pontiac, IL, VOR/DME; and between the Janesville, WI, VOR/DME and the

Houghton, MI, VOR/DME. The airway segment between the Spinner, IL, VORTAC and the Pontiac VOR/DME is removed. As amended, the airway is changed to now extend between the Leeville VORTAC and the Spinner VORTAC, and between the Janesville VOR/DME and the Houghton VOR/DME.

V-48: V-48 extends between the Burlington, IA, VOR/DME and the Pontiac, IL, VOR/DME. The airway segment between the Peoria, IL, VORTAC and the Pontiac VOR/DME is removed. As amended, the airway is changed to now extend between the Burlington VOR/DME and the Peoria VORTAC.

V-69: V-69 extends between the El Dorado, AR, VOR/DME and the Joliet, IL, VOR/DME. The airway segment between the Spinner, IL, VORTAC and the Joliet VOR/DME is removed. As amended, the airway is changed to now extend between the El Dorado VOR/DME and the Spinner VORTAC.

V-227: V-227 extends between the Boiler, IN, VORTAC and the intersection of the Pontiac, IL, 006° and Bradford, IL, 058° radials (PLANO Fix). The airway segment between the Roberts, IL, VOR/DME and the intersection of the Pontiac, IL, 006° and Bradford, IL, 058° radials (PLANO Fix) is removed. As amended, the airway is changed to now extend between the Boiler VORTAC and the Roberts VOR/DME.

V-313: V-313 extends between the Centralia, IL, VORTAC and the Pontiac, IL, VOR/DME. The airway segment between the Adders, IL, VORTAC and the Pontiac VOR/DME is removed. As amended, the airway is changed to now extend between the Centralia VORTAC and the Adders VORTAC.

V-586: V-586 extends between the Peoria, IL, VORTAC and the Joliet, IL, VOR/DME via the Pontiac, IL, VOR/DME. The airway is removed in its entirety.

All NAVAID radials listed in the VOR Federal airway descriptions in the regulatory text of this final rule are unchanged and stated in degrees True north.

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. 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 amending Jet Routes J-35 and J-101; amending VOR Federal Airways V-9, V-48, V-69, V-227, and V-313; and revoking VOR Federal Airway V-586 due to the planned decommissioning of the Pontiac, IL, VOR NAVAID, qualifies for categorical exclusion under the National Environmental Policy Act (42 U.S.C. 4321 *et seq.*) and its implementing regulations at 40 CFR part 1500, and in accordance with FAA Order 1050.1F, Environmental Impacts: Policies and Procedures, paragraph 5-6.5a, which categorically excludes from further environmental impact review rulemaking actions that designate or modify classes of airspace areas, airways, routes, and reporting points (see 14 CFR part 71, Designation of Class A, B, C, D, and E Airspace Areas; Air Traffic Service Routes; and Reporting Points); and paragraph 5-6.5i, which categorically excludes from further environmental impact review the establishment of new or revised air traffic control procedures conducted at 3,000 feet or more above ground level (AGL); procedures conducted below 3,000 feet AGL that do not cause traffic to be routinely routed over noise sensitive areas; modifications to currently approved procedures conducted below 3,000 feet AGL that do not significantly increase noise over noise sensitive areas; and increases in minimum altitudes and landing minima. As such, this action is not expected to result in any potentially significant environmental impacts. In accordance with FAA Order 1050.1F, paragraph 5-2 regarding Extraordinary Circumstances, the FAA has reviewed this action for factors and circumstances in which a normally categorically excluded action may have a significant environmental impact requiring further analysis. The FAA has determined that no extraordinary circumstances exist that warrant preparation of an environmental assessment or environmental impact study.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

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 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 7400.11], Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024, is amended as follows:

Paragraph 2004 Jet Routes.

* * * * *

J–35 [Amended]

From Leeville, LA; Mc Comb, MS; Sidon, MS; Memphis, TN; to Farmington, MO.

* * * * *

J–101 [Amended]

From Humble, TX; Lufkin, TX; Little Rock, AR; St. Louis, MO; to Spinner, IL. From Northbrook, IL; Badger, WI; Green Bay, WI; to Sault Ste Marie, MI.

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Paragraph 6010(a) Domestic VOR Federal Airways.

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V–9 [Amended]

From Leeville, LA; Mc Comb, MS; INT Mc Comb 004° and Magnolia, MS, 194° radials; Magnolia; Sidon, MS; Marvell, AR; INT Marvell 326° and Walnut Ridge, AR, 187° radials; Walnut Ridge; Farmington, MO; St. Louis, MO; to Spinner, IL. From Janesville, WI; Madison, WI; Oshkosh, WI; Green Bay, WI; Iron Mountain, MI; to Houghton, MI.

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V–48 [Amended]

From Burlington, IA; to Peoria, IL.

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V–69 [Amended]

From El Dorado, AR; Pine Bluff, AR; INT Pine Bluff 038° and Walnut Ridge, AR, 187° radials; Walnut Ridge; Farmington, MO; Troy, IL; to Spinner, IL.

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V–227 [Amended]

From Boiler, IN; to Roberts, IL.

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V–313 [Amended]

From Centralia, IL; to Adders, IL.

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V–586 [Removed]

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Issued in Washington, DC, on October 2, 2024.

Frank Lias,

Manager, Rules and Regulations Group.

[FR Doc. 2024–23202 Filed 10–7–24; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 10007]

RIN 1545–BQ39

Syndicated Conservation Easement Transactions as Listed Transactions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that identify certain syndicated conservation easement transactions and substantially similar transactions as listed transactions, a type of reportable transaction. Material advisors and certain participants in these listed transactions are required to file disclosures with the IRS and are subject to penalties for failure to disclose. The regulations affect participants in these transactions as well as material advisors.

DATES:

Effective date: These regulations are effective on October 8, 2024.

Applicability date: For applicability dates, see § 1.6011–9(h).

FOR FURTHER INFORMATION CONTACT:

Concerning any provisions in the final regulations within the jurisdiction of the Associate Chief Counsel (Income Tax & Accounting), Joshua S. Klaber, (202) 317–4624, and Eugene Kirman, (202) 317–5149, and concerning any provisions in the final regulations within the jurisdiction of the Associate Chief Counsel (Passthroughs & Special Industries), Charles Wien, (202) 317–5279 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Authority**

This document amends the Income Tax Regulations (26 CFR part 1) by adding final regulations under section 6011 of the Internal Revenue Code (Code) to identify certain syndicated conservation easement transactions and substantially similar transactions as listed transactions, a type of reportable transaction (final regulations).

Section 6001 of the Code provides an express delegation of authority to the Secretary of the Treasury or her delegate (Secretary), requiring every taxpayer to keep the records, render the statements, make the returns, and comply with the rules and regulations that the Secretary deems necessary to demonstrate tax liability and prescribes, either by notice served or by regulations.

Section 6011 of the Code provides an express delegation of authority to the Secretary, requiring every taxpayer to “make a return or statement according to the forms and regulations prescribed by the Secretary” and “include therein the information required by such forms or regulations.”

In addition, section 6707A(c)(1) of the Code, in defining the term “reportable transaction” relating to the imposition of penalties under section 6707A(a) on “[a]ny person who fails to include on any return or statement any information with respect to a reportable transaction which is required under section 6011 to be included with such return or statement,” provides an express delegation of authority to the Secretary, stating that, “[t]he term ‘reportable transaction’ means any transaction with respect to which information is required to be included with a return or statement because, as determined under regulations prescribed under section 6011, such transaction is of a type which the Secretary determines as having a potential for tax avoidance or evasion.” Section 6707A(c)(2), in defining the term “listed transaction” provides an express delegation of authority to the Secretary, stating that, “[t]he term ‘listed transaction’ means a reportable transaction which is the same as, or substantially similar to, a transaction specifically identified by the Secretary as a tax avoidance transaction for purposes of section 6011.”

The final regulations are also issued under the express delegation of authority under section 7805(a) of the Code.

Background*I. The Proposed Regulations*

On December 8, 2022, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG–106134–22) in the **Federal Register** (87 FR 75185) proposing regulations that would identify certain syndicated conservation easement transactions and substantially similar transactions as “listed transactions” for purposes of § 1.6011–4(b)(2) and sections 6111 and 6112 of the Code (proposed regulations). The provisions of the proposed regulations