

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, and 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 would 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 7400.11D, Airspace Designations and Reporting Points, dated August 8, 2019, and effective September 15, 2019, is amended as follows:

Paragraph 6002 Class E Airspace Areas Designated as Surface Areas.

* * * * *

AAL AK E2 Cordova, AK [Modified]

Merle K (Mudhole) Smith, AK
(Lat. 60°29'30" N, long. 145°28'39" W)

That airspace within a 4.1-mile radius of the Merle K (Mudhole) Smith Airport beginning at a point where the 69° bearing from the Airport intersects the 4.1-mile radius clockwise to a point where the 322° bearing from the Airport intersects the 4.1-mile radius, thence to the point of beginning and within 1 mile each side of the 113° bearing from the Airport extending from the 4.1-mile radius to 5.5 miles southeast of the Airport.

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

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AAL AK E5 Cordova, AK [Modified]

Merle K (Mudhole) Smith, AK
(Lat. 60°29'30" N, long. 145°28'39" W)

That airspace within a 6.6-mile radius of the Merle K (Mudhole) Smith Airport, beginning where the 82° bearing from the Airport intersects the 6.6-mile radius clockwise to the point where the 309° bearing intersects the 6.6 mile radius, thence to the point of beginning and that airspace 2 miles each side of the 113° bearing from the Airport extending from the 6.6-mile radius to 16 miles southeast from the airport, and that airspace extending upward from 1,200 feet above the surface within a 20-mile radius of the airport, excluding that airspace more than 12 miles from the shoreline.

Issued in Seattle, Washington, on June 1, 2020.

Shawn M. Kozica,

Manager, Operations Support Group, Western Service Center.

[FR Doc. 2020–12320 Filed 6–8–20; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2020–0384; Airspace Docket No. 19–AAL–15]

RIN 2120–AA66

Proposed Amendment of Class D and Class E Airspace; Bethel, AK

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking (NPRM).

SUMMARY: This action proposes to modify the Class D and Class E surface area at Bethel Airport, Bethel AK, by redefining the Hangar Lake exclusion area and eliminating the use of the VORTAC in the descriptions. This action also proposes to remove Class E airspace as an extension to the Class D and Class E surface area and modify the Class E airspace extending upward from 700 feet above the surface at the Airport. After a biennial review of the airspace,

the FAA found it necessary to amend the existing airspace for the safety and management of Instrument Flight Rules (IFR) operations at this airport. This action would also update the geographical coordinates and make a minor editorial change replacing the outdated term Airport/Facility Directory with the term Chart Supplement.

DATES: Comments must be received on or before July 24, 2020.

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–2020–0384; Airspace Docket No. 19–AAL–15, at the beginning of your comments. You may also submit comments through the internet at <https://www.regulations.gov>.

FAA Order 7400.11D, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at http://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 7400.11D at NARA, email fedreg.legal@nara.gov, or go to <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

FOR FURTHER INFORMATION CONTACT:

Richard Roberts, Federal Aviation Administration, Western Service Center, Operations Support Group, 2200 S 216th Street, Des Moines, WA 98198; telephone (206) 231–2245.

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 Class D and Class E airspace at Bethel Airport, Bethel, AK, 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-2020-0384; Airspace Docket No. 19-AAL-15". 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 7400.11D, Airspace Designations and Reporting Points, dated August 8, 2019, and effective September 15, 2019. FAA Order 7400.11D is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11D 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 Title 14 Code of Federal Regulations (14 CFR) part 71 to modify the description of the Class D and Class E surface area, remove the Class E as an extension to the Class D and Class E and modify the Class E airspace extending upward from 700 feet AGL at Bethel Airport, Bethel AK.

The Class D and Class E surface area would be modified so that the Hangar Lake exclusion area would be described as that area within .7 miles of the Hangar Lake ARP and eliminate the use of the VORTAC in the definition. This would ensure that a change in the status of the nav-aid, in the future, would have no effect on the description and not require additional rulemaking.

The FAA proposes eliminating the Class E airspace extensions to the Class D and Class E surface area, as these are no longer required for approaches.

In addition, the FAA proposes to modify the Class E airspace extending upward from 700 feet above the surface to within 6.6 miles of the Airport versus 16.8 miles and removing the procedure turn maneuvering area from the Bethel Airport to 22.8 miles north, as it is no longer required for the approaches. The use of the term Airport Facility/Directory would be replaced with Chart Supplement and the geographical coordinates updated to match the FAA database.

Class E airspace designations are published in paragraph 5000, 6002, 6004, 6005 of FAA Order 7400.11D, dated August 8, 2019, and effective September 15, 2019, 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

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The Proposed Amendment

Accordingly, pursuant to the authority delegated to me, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

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§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.11D, Airspace Designations and Reporting Points, dated August 8, 2019, and effective September 15, 2019, is amended as follows:

Paragraph 5000 Class D Airspace.
* * * * *

AAL AK D Bethel, AK [Amended]

Bethel Airport, AK
(Lat. 60°46'43" N, long. 161°50'14" W)

Hangar Lake

(Lat. 60°48'17" N, long. 161°43'15" W)

That airspace extending upward from the surface to and including 2,600 feet MSL

within a 4.1-mile radius of the Bethel Airport, AK, excluding that portion below 1,100 feet MSL within .7-mile radius of Hangar Lake SPB. This Class D airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Chart Supplement.

Paragraph 6002 Class E Airspace Designated as Surface Areas.

* * * * *

AAL AK E2 Bethel, AK [Amended]

Bethel Airport, AK
(Lat. 60°46'43" N, long. 161°50'14" W)

Hangar Lake
(Lat. 60°48'17" N, long. 161°43'15" W)

That airspace extending upward from the surface within a 4.1-mile radius of the Bethel Airport, AK, excluding that portion below 1,100 feet MSL within .7-mile radius of Hangar Lake SPB. This Class E airspace area is effective during the specific dates and times established in advance by a Notice to Airmen. 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.

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AAL AK E4 Bethel, AK [Removed]

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

* * * * *

AAL AK E5 Bethel, AK [Amended]

Bethel Airport, AK
(Lat. 60°46'43" N, long. 161°50'14" W)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of the Bethel Airport, AK, and that airspace 8 miles east and 4 miles west of the 211° radial from the airport extending from the 6.6-mile radius to 22 miles south of the Airport.

Issued in Seattle, Washington, on June 1, 2020.

Shawn M. Kozica,

Manager, Operations Support Group, Western Service Center.

[FR Doc. 2020-12319 Filed 6-8-20; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-118997-19]

RIN 1545-BP52

Dependent Defined; Notice of Proposed Rulemaking and Partial Withdrawal of Notice of Proposed Rulemaking

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; partial withdrawal of a notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations that clarify the definition of a “qualifying relative” for purposes of various provisions of the Internal Revenue Code (Code) for taxable years 2018 through 2025. These proposed regulations generally affect taxpayers who claim Federal income tax benefits that require a taxpayer to have a qualifying relative. This document also withdraws a portion of the proposed regulations published on January 19, 2017, addressing the support test for a qualifying relative, and proposes replacement language.

DATES: Written or electronic comments and requests for a public hearing must be received by July 24, 2020. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section.

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-118997-19) 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 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-118997-19), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Victoria J. Driscoll (202) 317-4718; concerning submissions of comments and/or requests for a public hearing, Regina Johnson, (202) 317-5177 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

On January 19, 2017, the Treasury Department and the IRS published a notice of proposed rulemaking providing rules regarding the definition of a dependent under section 152, which includes a qualifying relative, in the **Federal Register** (82 FR 6370) (January 2017 Proposed Regulations). This document revises the January 2017 Proposed Regulations by adding a paragraph to clarify the definition of a “qualifying relative” for taxable years 2018 through 2025, and withdrawing and reproposing a rule in the January 2017 Proposed Regulations regarding the support of a dependent under section 152.

I. Zero Exemption Amount

Generally, section 151 allows a taxpayer to claim deductions for exemptions for the taxpayer and his or her spouse, and for any dependents. Section 152(a) of the Code generally defines a “dependent” as a “qualifying child” or a “qualifying relative.” The definition of a qualifying relative in section 152(d)(1) includes the requirement that the individual have gross income for the calendar year that is less than the exemption amount as defined in section 151(d). Such an individual must also satisfy the requirement of section 152(d)(1)(C) that the individual receive more than one-half of his or her support from the taxpayer claiming the individual as a qualifying relative.

Before amendment by section 11041(a)(2) of Public Law 115-97, 131 Stat. 2054 (2017), commonly referred to as the Tax Cuts and Jobs Act (TCJA), section 151(d) provided for an exemption amount of \$2,000 that was adjusted annually for inflation beginning with calendar year 1990. Before the enactment of the TCJA, the IRS had determined that the exemption amount for calendar year 2018 was \$4,150. Rev. Proc. 2017-58, 2017-45 I.R.B. 489, modified and superseded by Rev. Proc. 2018-18, 2018-10 I.R.B. 392.

Section 11041(a)(2) of the TCJA added section 151(d)(5) to provide special rules for taxable years 2018 through 2025 regarding the exemption amount in section 151(d). Section 151(d)(5)(A) provides that, for a taxable year beginning after December 31, 2017, and