DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2025–1763; Amendment No. 71–57]

RIN 2120–AA66

Airspace Designations; Incorporation by Reference Amendments

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule, administrative correction.

SUMMARY: This action incorporates certain airspace designation amendments into FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025, for incorporation by reference.

DATES: Effective date 0901 UTC September 22, 2025. 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 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 7400.11K, 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, Policy Directorate, Federal Aviation Administration, 600 Independence Avenue SW, Washington, DC 20597; telephone: (202) 267–8783.

FOR FURTHER INFORMATION CONTACT: Sarah A. Combs, Rules and Regulations Group, Policy Directorate, 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 makes the necessary updates for airspace areas within the National Airspace System.

History

FAA Order JO 7400.11, Airspace Designations and Reporting Points, incorporated by reference in 14 CFR 71.1, is published yearly. Amendments referred to as ''effective date straddling amendments'' were published under Order JO 7400.11J (dated July 31, 2024, and effective September 15, 2024), but became effective under Order JO 7400.11K (dated August 4, 2025, and effective September 15, 2025). This action incorporates these rules into the current FAA Order JO 7400.11K.

Accordingly, as this is an administrative correction to update final rule amendments into FAA Order JO 7400.11K, notice and public procedure under 5 U.S.C. 553(b) are unnecessary. Also, to bring these rules and legal descriptions current, I find that good cause exists, under 5 U.S.C. 553(d), for making this amendment effective in less than 30 days.

Incorporation by Reference

This document amends FAA Order JO 7400.11K, 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 7400.11K, dated July August 4, 2025, and effective September 15, 2025. These amendments will be published in the next update to FAA Order JO 7400.11. FAA Order JO 7400.11K, which lists Class A, D, C, D, and E airspace areas, air traffic service routes, and reporting points, is publicly available as listed in the **ADDRESSES** section of this document.

The Rule

This action amends 14 CFR part 71 by incorporating certain final rules into the current FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025, which are depicted on aeronautical charts.

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.

Corrections

1. For Docket No. FAA–2025–0400; Airspace Docket No. 25–AEA–4 (90 FR 23273; June 2, 2025) (corrected 90 FR 40966; August 22, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90 FR 23273) (corrected 90 FR 40966; August 22, 2025), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90 FR 23273) (corrected 90 FR 40966; August 22, 2025), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90 FR 23273) (corrected 90 FR 40966; August 22, 2025), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90 FR 23273) (corrected 90 FR 40966; August 22, 2025), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

2. For Docket No. FAA–2025–1092; Airspace Docket No. 25–AEA–10 (90 FR 23276; June 2, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90

FR 23276), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90 FR 23276), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90 FR 23276), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 2, 2025 (90 FR 23276), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

3. For Docket No. FAA–2025–1171; Airspace Docket No. 25–ANE–6 (90 FR 24223; June 9, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24223), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24223), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24223), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24223), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

4. For Docket No. FAA–2025–0129; Airspace Docket No. 25–ANE–2 (90 FR 24222; June 9, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24222), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24222), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24222), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'' remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 9, 2025 (90 FR 24222), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

5. For Docket No. FAA–2025–0606; Airspace Docket No. 25–AEA–6 (90 FR 24740; June 12, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 12, 2025 (90 FR 24740) for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 12, 2025 (90 FR 24740), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 12, 2025 (90 FR 24740), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 12, 2025 (90 FR 24740), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

6. For Docket No. FAA–2025–0609; Airspace Docket No. 25–AEA–7 (90 FR 25138; June 16, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25138), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25138), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25138), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25138), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

7. For Docket No. FAA–2025–0670; Airspace Docket No. 25–AGL–4 (90 FR 25137; June 16, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25137), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25137), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25137), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25137), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

8. For Docket No. FAA–2025–0775; Airspace Docket No. 25–AGL–6 (90 FR 25134; June 16, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25134), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25134), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25134), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25134), for each instance of the words ''FAA Order JO 7400.11J'' remove those words and add in their place ''FAA Order JO 7400.11K''.

9. For Docket No. FAA–2025–0776; Airspace Docket No. 25–AGL–7 (90 FR 25136; June 16, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25136), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25136), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25136), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 16, 2025 (90 FR 25136), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

10. For Docket No. FAA–2025–0405; Airspace Docket No. 24–ANM–122 (90 FR 26202; June 20, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on June 20, 2025 (90 FR 26202), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on June 20, 2025 (90 FR 26202), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on June 20, 2025 (90 FR 26202), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on June 20, 2025 (90 FR 26202), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

11. For Docket No. FAA–2025–0769; Airspace Docket No. 25–ASO–5 (90 FR 29422; July 3, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29422), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29422), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29422), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29422), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

12. For Docket No. FAA–2025–0182; Airspace Docket No. 22–AAL–75 (90 FR 29419; July 3, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29419), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective

September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29419), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29419), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29419), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

13. For Docket No. FAA–2025–0183; Airspace Docket No. 23–AAL–66 (90 FR 29420; July 3, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29420), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29420), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

c. In the final rule amending 14 CFR part 71 published on July 3, 2025 (90 FR 29420), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

14. For Docket No. FAA–2025–0931; Airspace Docket No. 25–ASO–10 (90 FR 29719; July 7, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 7, 2025 (90 FR 29719), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 7, 2025 (90 FR 29719), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 7, 2025 (90 FR 29719), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 7, 2025 (90 FR 29719), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

15. For Docket No. FAA–2025–0099; Airspace Docket No. 24–ANM–124 (90 FR 30204; July 9, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 9, 2025 (90 FR 30204), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 9, 2025 (90 FR 30204), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 9, 2025 (90 FR 30204), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place '' FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 9, 2025 (90 FR 30204), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

16. For Docket No. FAA–2025–0271; Airspace Docket No. 25–AEA–2 (90 FR 30590; July 10, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 10, 2025 (90 FR 30590), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 10, 2025 (90 FR 30590), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 10, 2025 (90 FR 30590), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place '' FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 10, 2025 (90 FR 30590), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

17. For Docket No. FAA–2024–2679; Airspace Docket No. 24–AAL–110 (90 FR 31141; July 14, 2025).

a. In the final rule amending 14 CFR part 71 published on July 14, 2025 (90 FR 31141), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 14, 2025 (90 FR 31141), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 14, 2025 (90 FR 31141), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 14, 2025 (90 FR 31141), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

18. For Docket No. FAA–2024–2738; Airspace Docket No. 24–AAL–99 (90 FR 31853; July 16, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 16, 2025 (90 FR 31853), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 16, 2025 (90 FR 31853), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 16, 2025 (90 FR 31853), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place '' FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 16, 2025 (90 FR 31853), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

19. For Docket No. FAA–2025–1021; Airspace Docket No. 25–ANE–5 (90 FR 33267; July 17, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 17, 2025 (90 FR 33267), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 17, 2025 (90 FR 33267), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 17, 2025 (90 FR 33267), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 17, 2025 (90 FR 33267), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

20. For Docket No. FAA–2025–1845; Airspace Docket No. 25–AEA–13 (90 FR 34180; July 21, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 21, 2025 (90 FR 34180), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 21, 2025 (90 FR 34180), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 21, 2025 (90 FR 34180), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 21, 2025 (90 FR 34180), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

21. For Docket No. FAA–2024–2591; Airspace Docket No. 24–AGL–26 (90 FR 35234; July 25, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on July 25, 2025 (90 FR 35234), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on July 25, 2025 (90 FR 35234), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on July 25, 2025 (90 FR 35234), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place '' FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on July 25, 2025 (90 FR 35234), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

22. For Docket No. FAA–2025–0767; Airspace Docket No. 25–AEA–5 (90 FR 36101; August 1, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36101), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36101), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September

15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36101), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36101), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

23. For Docket No. FAA–2025–0932; Airspace Docket No. 25–ASO–9 (90 FR 36102; August 1, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36102), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36102), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36102), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36102), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

24. For Docket No. FAA–2025–0946; Airspace Docket No. 25–ASO–11 (90 FR 36104; August 1, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36104), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36104), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36104), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on August 1, 2025 (90 FR 36104), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

25. For Docket No. FAA–2025–1276; Airspace Docket No. 25–AGL–12 (90 FR 38393; August 8, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on August 8, 2025 (90 FR 38393), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on August 8, 2025 (90 FR 38393), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on August 8, 2025 (90 FR 38393), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on August 8, 2025 (90 FR 38393), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

26. For Docket No. FAA–2025–1275; Airspace Docket No. 25–AGL–11 (90 FR 41298; August 25, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on August 25, 2025 (90 FR 41298), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on August 25, 2025 (90 FR 41298), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on August 25, 2025 (90 FR 41298), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on August 25, 2025 (90 FR 41298), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

27. For Docket No. FAA–2025–0174; Airspace Docket No. 25–ASW–1 (90 FR 42527; September 3, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42527), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42527), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42527), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

28. For Docket No. FAA–2023–2269; Airspace Docket No. 23–ASO–4 (90 FR 42528; September 3, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42528), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42528), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42528), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42528), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

29. For Docket No. FAA–2025–0141; Airspace Docket No. 24–AGL–23 (90 FR 42531; September 3, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42531), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42531), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42531), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on September 3, 2025 (90 FR 42531), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

30. For Docket No. FAA–2024–2361; Airspace Docket No. 22–AAL–83 (90 FR 43546; September 10, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43546), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43546), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43546), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43546), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

31. For Docket No. FAA–2025–0295; Airspace Docket No. 24–AEA–12 (90 FR 43548; September 10, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43548), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43548), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43548), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43548), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

32. For Docket No. FAA–2025–0371 Airspace Docket No. 25–ANM–128 (90 FR 43550; September 10, 2025).

Correction

a. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43550), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points, dated July 31, 2024, and effective September 15, 2024'' remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025''.

b. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43550), for each instance of the words ''FAA Order JO 7400.11J, dated July 31, 2024, and effective September 15, 2024'', remove those words and add in their place ''FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025''.

c. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43550), for each instance of the words ''FAA Order JO 7400.11J, Airspace Designations and Reporting Points'', remove those words and add in their place ''FAA Order JO 7400.11K, Airspace Designations and Reporting Points''.

d. In the final rule amending 14 CFR part 71 published on September 10, 2025 (90 FR 43550), for each instance of the words ''FAA Order JO 7400.11J'', remove those words and add in their place ''FAA Order JO 7400.11K''.

Issued in Washington, DC, on September 17, 2025.

Brian Eric Konie,

Acting Manager, Rules and Regulations Group.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 26 and 27

[Docket No. TTB–2022–0009; T.D. TTB–201; Re: T.D. TTB–186, Notice No. 215]

RIN 1513–AC89

Implementation of Refund Procedures for Craft Beverage Modernization Act Federal Excise Tax Benefits Applicable to Imported Alcohol

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Final rule; Treasury decision.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau (TTB) is making permanent, with two changes, temporary regulations published in the **Federal Register** on September 23, 2022, relating to reduced excise tax rates and tax credits for imported distilled spirits, wines, and beer. These regulatory amendments implement changes made to the Internal Revenue Code by the Taxpayer Certainty and Disaster Tax Relief Act of 2020, which amended the Craft Beverage Modernization Act provisions of the Tax Cuts and Jobs Act of 2017. This rule finalizes the procedures for industry members to claim limited reduced tax rates and tax credits for imported alcohol products that are entered for consumption in the United States. Specifically, this rule finalizes provisions in a temporary rule that outlines the process for foreign producers to assign reduced tax rates and tax credits to importers, and for importers to accept and apply the assigned tax benefits to imported products. This final rule clarifies that only the foreign producer who produces the product may assign the applicable tax benefits on distilled spirits, wine, or beer to U.S. importers, and extends by one calendar quarter the timeframe for those foreign producers to submit these assignments to TTB.

DATES: Effective September 22, 2025, the temporary regulations published in the **Federal Register** at 87 FR 58021 on September 23, 2022, are adopted as final with the amendments described below.

FOR FURTHER INFORMATION CONTACT: Tammy McNeely, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; phone 202–453–2265, ext. 092.

SUPPLEMENTARY INFORMATION:

I. Background

A. TTB's Temporary Regulations Implementing the Transition To Refunds to Obtain Tax Benefits for Imported Alcohol

This final rule adopts as permanent, with two changes, the Alcohol and Tobacco Tax and Trade Bureau's (TTB's) temporary regulations implementing changes to the Internal Revenue Code of 1986 (IRC) pursuant to the Taxpayer Certainty and Disaster Tax Relief Act of 2020. TTB published the temporary rule, T.D. TTB–186, in the **Federal Register** on September 23, 2022, at 87 FR 58021, along with a concurrent notice of proposed rulemaking, Notice No. 215, at 87 FR 58043, soliciting comments on the temporary regulations and proposing a clarifying change.

The temporary regulations established procedures for claiming reduced tax rates and tax credits established under the Craft Beverage Modernization Act (CBMA) (collectively, ''tax benefits'' or ''CBMA tax benefits'') for imported alcohol products entered for consumption [1] in the United States beginning in 2023.

Enactment of Temporary CBMA Tax Benefits

The CBMA tax benefits were first made available in 2018, through the Tax Cuts and Jobs Act (Pub. L. 115–97).[2] These CBMA provisions established reduced tax rates and tax credits applicable to specified limited quantities of domestic and foreign producers' distilled spirits, wine, and beer. These quantities are subject to controlled group limitations, which are described more fully later in this document. Domestic producers are eligible to apply the CBMA tax benefits when they pay tax to TTB. For imported products, foreign producers must assign tax benefits to importers of their products, who then must elect to take them. Beginning in 2018, U.S. Customs and Border Protection (CBP) administered these provisions for imported alcohol and established procedures for foreign producers to assign tax benefits to importers, as well as for importers to receive the benefits and apply them at the time of entry.

The CBMA tax benefits for imported alcohol products [3] are as follows:

- Each foreign distilled spirits producer may assign a limited quantity of tax benefits in the form of reduced tax rates to importers of their products. The reduced tax rates may be assigned for the first 22,230,000 proof gallons of that foreign producer's production imported into the United States in a calendar year. These rates are, for each foreign producer, $2.70 per proof gallon on the first 100,000 proof gallons, and $13.34 per proof gallon on the next 22,130,000 proof gallons, imported into the United States.
- Each foreign wine producer may assign a limited quantity of tax benefits in the form of tax credits to importers of their products. The tax credits may be assigned for the first 750,000 wine gallons of that producer's production imported into the United States in a calendar year. The credits are, for each foreign producer, $1 per wine gallon on

[1] The temporary regulations implemented statutory tax refund provisions that apply to imported products ''removed'' after December 31, 2022. See 26 U.S.C. 5001(c)(4), 5041(c)(7), and 5051(a)(6). TTB regulations at 27 CFR 27.48 provide that any internal revenue taxes payable on imported distilled spirits, wines, and beer upon release from customs custody are collected, accounted for, and deposited as internal revenue collections by U.S. Customs and Border Protection (CBP) in accordance with CBP requirements. There are different types of entry under CBP regulations, and ''entered for consumption'' refers to a type of customs entry filed to introduce the goods into the stream of U.S. commerce. Such entries are subject to applicable tax and duties. Accordingly, TTB interprets the term ''removed'' as used in the CBMA tax refund statutory provisions for imported products to mean ''entered for consumption.'' For purposes of this temporary rule, ''entered for consumption'' includes withdrawal from a CBP bonded warehouse for consumption.

[2] The ''Craft Beverage Modernization and Tax Reform Act.'' These statutory provisions apply to beverage and non-beverage alcohol. See Public Law 115–97, sections 13801–13808 (CBMA provisions of the law commonly known as the Tax Cuts and Jobs Act) and 131 Stat. 2054 at 2169–78.

[3] These tax benefits apply to alcohol from foreign countries and other areas outside of the customs territory of the United States (as defined in 19 CFR 101.1) that is imported into the United States (as defined at 26 U.S.C. 7701(a)(9) as the 50 States and the District of Columbia) and entered for consumption subject to tax. Foreign producers may not assign tax benefits to domestic distilled spirits plants, bonded wine cellars, or breweries that receive bulk distilled spirits, natural wine, or beer that is withdrawn without payment of tax from customs custody for transfer to their bonded premises under 26 U.S.C. 5232, 5364, or 5418.