DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2012–0394; Airspace Docket No. 12–AEA–8]

Amendment of Class E Airspace; Easton, PA

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action amends Class E airspace at Easton, PA, as the Allentown VORTAC has been decommissioned and the VOR/DME approach cancelled. The controlled airspace area is increased to within an 8.2-mile radius of the airport due to terrain in the surrounding area. Also, the airport name is changed from Easton Airport to Braden Airport, and the geographic coordinates of the airport are adjusted to coincide with the FAA’s aeronautical database. Also, the sentence in the regulatory text referencing the effectiveness of the airspace from sunrise to sunset, daily, is removed. Except for editorial changes and the changes noted above, this rule is the same as published in the NPRM. This rulemaking is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. 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
DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 301 and 602

[TD 9617]

RIN 1545–BK02

Updating of Employer Identification Numbers

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that require any person assigned an employer identification number (EIN) to provide updated information to the IRS in the manner and frequency prescribed by forms, instructions, or other appropriate guidance. These regulations affect persons with EINs and will enhance the IRS's ability to maintain accurate information as to persons assigned EINs.

DATES: Effective date: These regulations are effective on May 6, 2013.

Applicability date: For date of applicability, see § 301.6109–1(d)(2)(ii)(B).

FOR FURTHER INFORMATION CONTACT: David Skinner, (202) 622–4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in the final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545–2242.

The collection of information in the final regulations is in § 301.6109–1(d)(2)(ii)(A). The collection of this information is necessary to allow the IRS to gather correct application information with respect to persons that have EINs. The respondents are persons that have EINs.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by section 6103 of the Internal Revenue Code.

Background

This document contains final amendments to the Procedure and Administration Regulations (26 CFR part 301) under section 6109 of the Internal Revenue Code relating to identifying numbers. The Department of Treasury and the IRS published a notice of proposed rulemaking (REG–135491–10) in the Federal Register, 77 FR 15004, on March 14, 2012, requiring persons issued EINs to provide updated application information to the IRS. The IRS did not receive any requests for a public hearing. Written comments responding to the proposed regulations were received and are available for public inspection at http://www.regulations.gov or upon request. After consideration of all the comments, the proposed regulations are adopted without amendment by this Treasury decision.

Summary of Comments

The IRS received four written comments in response to the proposed regulations. One comment supported the rule in the proposed regulations requiring any person issued an EIN to provide updated information to the IRS in the manner and frequency required by forms, instructions, or other appropriate guidance (including updated application information regarding the name and taxpayer identifying number of the responsible party). This commentator also recommended changes to either the Form SS–4, Application for Employer Identification Number, or the Form 5500, Annual Returns/Reports of Employee Benefit Plan, to require additional information confirming the active status of a trust’s EIN.

Alternatively, the commentator suggested that the IRS could use a postcard to confirm the active status of trusts for EIN purposes. Although these suggestions are outside the scope of the regulations, the IRS will take them into consideration during future updates of those items.

Three of the comments did not support the rule in the proposed regulations. Two commentators objected to the increased burden on entities resulting from the updating requirement and questioned the necessity of this requirement. Additionally, two