

of domestic air traffic control procedures, beyond the Territorial Sea, within areas of domestic radio navigational signal or Air Traffic Control radar coverage.

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 only affects air traffic procedures and air navigation, it 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.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1F, "Environmental Impacts: Policies and Procedures," paragraph 5–6.5a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

Lists of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of 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 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 7400.11C, Airspace Designations and Reporting

Points, dated August 13, 2018, and effective September 15, 2018, is amended as follows:

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

* * * * *

AWP HI E5 Hawaiian Islands, HI [Amended]

That airspace extending upward from 1,200 feet above the surface within 12 NM of the Hawaiian Islands shoreline Beginning at lat. 22°06'28" N, long. 159°04'39" W, to lat. 21°46'57" N, long. 158°14'41" W, to 12 NM from the shoreline of Oahu.

Thence, clockwise along the line 12 NM from and parallel to the shoreline of the State of Hawaii, to lat. 20°30'29" N, long. 155°53'40" W, to lat. 20°28'08" N, long. 155°52'03" W, to 12 NM from the shoreline of Hawaii.

Thence, clockwise along the line 12 NM from and parallel to the shoreline of Hawaii to lat. 20°03'26" N, long. 156°05'30" W, to lat. 20°22'48" N, long. 156°18'51" W, to 12 NM from the shoreline of Maui.

Thence clockwise along the line 12 NM from and parallel to the shoreline of the State of Hawaii, to lat. 21°25'19" N, long. 158°26'08" W, to lat. 21°44'34" N long. 159°15'27" W, to 12 NM from the shoreline of Kauai.

Thence, clockwise along the line 12 NM from and parallel to the shoreline of the State of Hawaii to the beginning.

Issued in Seattle, Washington, on May 6, 2019.

Maria Aviles,

Group Manager (A), Operations Support Group, Western Service Center.

[FR Doc. 2019–10949 Filed 5–24–19; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2017–1013; Airspace Docket No. 17–AWP–12]

RIN 2120–AA66

Establishment of the Hawaiian Islands High and the Hawaiian Islands Low Offshore Airspace Areas; Hawaii

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action establishes the Hawaiian High and Hawaiian Low Offshore airspace areas. This action establishes Class A airspace, extending upward from 18,000 feet mean sea level (MSL) to and including flight level (FL) 600; and Class E airspace, extending upward from 1,200 feet MSL to and including 17,999 feet MSL around the

Hawaiian Islands. The action provides additional airspace within which domestic air traffic control (ATC) procedures will be used. Establishment of the Class A and Class E airspaces enhances the management of air traffic operations resulting in a more efficient use of that airspace.

DATES: Effective date 0901 UTC, August 15, 2019. The Director of the Federal Register approves this incorporation by reference action under Title 1 Code of Federal Regulations part 51, subject to the annual revision of FAA Order 7400.11 and publication of conforming amendments.

ADDRESSES: FAA Order 7400.11C, 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 7400.11C at NARA, call (202) 741–6030, or go to <http://www.archives.gov/federal-register/cfr/ibr-locations.html>. FAA Order 7400.11, Airspace Designations and Reporting Points, is published yearly and effective on September 15.

FOR FURTHER INFORMATION CONTACT: Kenneth Ready, Airspace Policy Group, Office of Airspace Services, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; 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 establishes offshore airspace areas around the Hawaiian Islands in support of domestic air traffic control procedures when offshore airspace areas are established.

History

The FAA published a notice of proposed rulemaking in the **Federal Register** for Docket No. FAA–2017–1013 (83 FR 15521; April 11, 2018), to establish the Hawaiian High and Hawaiian Low Offshore airspace areas. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal. No comments were received.

Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.11C, Airspace Designations and Reporting Points, dated August 13, 2018, and effective September 15, 2018. FAA Order 7400.11C is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11C lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

The FAA is amending Title 14 Code of Federal Regulations (14 CFR) part 71 to establish the Hawaiian High and Hawaiian Low Offshore airspace areas. This action establishes Class A airspace, extending upward from 18,000 feet MSL to and including FL 600; and Class E airspace, extending upward from 1,200 feet MSL to and including 17,999 feet MSL around the Hawaiian Islands.

Offshore airspace areas are published in paragraphs 2003 and 6007, respectively, of FAA Order 7400.11C dated August 13, 2018, and effective September 15, 2018, which is incorporated by reference in 14 CFR 71.1. The offshore airspace areas listed in this document will be subsequently published in the Order.

ICAO Considerations

As part of this regulation relates to navigable airspace outside the United States, this notice is submitted in accordance with the ICAO International Standards and Recommended Practices. Article 12 to the Chicago Convention provides that over the high seas the rules in force shall be those established under the convention. The application of International Standards and Recommended Practices by the FAA, Office of Airspace Services, in areas outside United States domestic airspace, is governed by Annexes 2 (Rule of the Air) and 11 (Air Traffic Services) to the Convention on International Civil Aviation, which pertain to the establishment of necessary air navigational facilities and services to promote the safe, orderly, and expeditious flow of civil air traffic. The

purpose of Article 12 and Annex 11 is to ensure that civil aircraft operations on international air routes are performed under uniform conditions. The International Standards and Recommended Practices in Annex 11 apply to airspace under the jurisdiction of a contracting state, derived from ICAO. Annex 11 provisions apply when air traffic services are provided and a contracting state accepts the responsibility of providing air traffic services over high seas or in airspace of undetermined sovereignty. A contracting State accepting this responsibility may apply the International Standards and Recommended Practices that are consistent with standards and practices utilized in its domestic jurisdiction. In accordance with Article 3 of the Convention, State-owned aircraft are exempt from the Standards and Recommended Practices of Annex 11. The United States is a contracting State to the Convention. Article 3(d) of the Convention provides that participating state aircraft will be operated in international airspace with due regard for the safety of civil aircraft. Since this action involves, in part, the designation of navigable airspace outside the United States, the Administrator is consulting with the Secretary of State and the Secretary of Defense in accordance with the provisions of Executive Order 10854.

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 Department of Transportation (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 of establishing the Hawaiian High and Hawaiian Low Offshore airspace areas qualifies for categorical exclusion under the National Environmental Policy Act and its agency implementing

regulations at 40 CFR part 1500, and in accordance with FAA Order 1050.1F, Environmental Impacts: Policies and Procedures, regarding categorical exclusions for procedural actions at paragraph 5–6.5a which categorically excludes from full environmental impact review actions that are 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). As such, this action is not expected to cause 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 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 7400.11C, Airspace Designations and Reporting Points, dated August 13, 2018, and effective September 15, 2018, is amended as follows:

Paragraph 2003 Offshore Airspace Areas.

Hawaiian Islands High [New]

That airspace extending upward from 18,000 feet MSL to and including FL 600 within the area bounded by a line beginning at lat. 24°43'17" N, long. 155°15'47" W; to lat. 24°17'45" N, long. 154°15'00" W; to lat. 23°46'50" N, long. 153°21'58" W; to lat. 23°01'27" N, long. 152°34'40" W; to lat. 22°20'39" N, long. 151°53'07" W; to lat. 21°32'52" N, long. 151°27'59" W; to lat. 20°41'49" N, long. 151°01'09" W; to lat.

19°41'47" N, long. 150°30'11" W; to lat. 19°13'22" N, long. 151°52'46" W; to lat. 19°08'32" N, long. 154°29'00" W; to lat. 18°06'32" N, long. 155°42'42" W; to lat. 17°48'18" N, long. 156°04'05" W; to lat. 17°10'14" N, long. 156°48'21" W; to lat. 17°10'14" N, long. 157°45'24" W; to lat. 17°13'28" N, long. 158°15'04" W; to lat. 17°45'21" N, long. 159°32'20" W; to lat. 18°03'09" N, long. 160°16'11" W; to lat. 18°24'28" N, long. 160°48'51" W; to lat. 19°24'54" N, long. 162°23'01" W; to lat. 19°39'29" N, long. 162°41'58" W; to lat. 20°07'00" N, long. 163°18'00" W; to lat. 21°09'04" N, long. 163°54'52" W; to lat. 22°12'20" N, long. 163°54'52" W; to lat. 23°15'30" N, long. 163°51'18" W; to lat. 24°10'08" N, long. 163°15'59" W; to lat. 25°03'24" N, long. 162°38'59" W; to lat. 25°40'34" N, long. 161°41'28" W; to lat. 26°06'18" N, long. 160°37'54" W; to lat. 26°08'41" N, long. 158°37'19" W; thence to the point of beginning, excluding that airspace within 12 miles of the shoreline of the State of Hawaii.

* * * * *

Paragraph 6007 Offshore Airspace Areas.

Hawaiian Islands Low [New]

That airspace extending upward from 1,200 feet MSL within the area bounded by a line beginning at lat. 19°10'04" N, long. 153°39'43" W; to lat. 19°08'32" N, long. 154°29'00" W; to lat. 19°07'10" N, long. 155°13'34" W; to lat. 18°45'39" N, long. 155°35'36" W; to lat. 18°40'54" N, long. 156°05'48" W; to lat. 19°24'23" N, long. 158°36'11" W; to lat. 20°18'00" N, long. 160°46'52" W; to lat. 20°49'07" N, long. 161°33'17" W; to lat. 21°40'37" N, long. 161°54'48" W; to lat. 22°31'49" N, long. 161°55'19" W; to lat. 23°26'57" N, long. 161°31'39" W; to lat. 23°57'27" N, long. 160°54'00" W; to lat. 24°18'03" N, long. 159°50'09" W; to lat. 24°10'39" N, long. 158°54'47" W; to lat. 23°47'34" N, long. 158°11'12" W; to lat. 23°30'03" N, long. 157°29'36" W; to lat. 23°19'54" N, long. 156°45'02" W; to lat. 23°13'36" N, long. 155°42'39" W; to lat. 22°54'59" N, long. 154°55'06" W; to lat. 22°28'14" N, long. 154°19'27" W; to lat. 21°45'08" N, long. 153°49'50" W; to lat. 21°02'31" N, long. 153°38'56" W; thence to the point of beginning, excluding that airspace within 12 miles of the shoreline of the State of Hawaii. That airspace extending upward from 5,500 feet MSL within the area bounded by a line beginning at lat. 19°11'37" N, long. 152°50'00" W; to lat. 19°08'32" N, long. 154°29'00" W; to lat. 17°48'59" N, long. 156°03'17" W; to lat. 18°28'58" N, long. 157°59'36" W; to lat. 19°03'34" N, long. 159°48'11" W; to lat. 19°29'40" N, long. 160°47'02" W; to lat. 20°00'46" N, long. 161°44'53" W; to lat. 20°50'35" N, long. 162°23'01" W; to lat. 21°50'15" N, long. 162°44'13" W; to lat. 22°52'38" N, long. 162°38'25" W; to lat. 23°55'59" N, long. 162°08'09" W; to lat. 24°43'41" N, long. 161°12'18" W; to lat. 25°00'33" N, long. 159°50'17" W; to lat. 24°50'45" N, long. 158°32'32" W; to lat. 24°19'39" N, long. 157°32'31" W; to lat. 23°59'14" N, long. 156°28'23" W; to lat. 23°53'49" N, long.

155°25'33" W; to lat. 23°24'55" N, long. 154°15'20" W; to lat. 22°41'48" N, long. 153°28'59" W; to lat. 21°45'32" N, long. 152°58'57" W; to lat. 20°35'50" N, long. 152°48'18" W; thence to the point of beginning, excluding that airspace within 12 miles of the shoreline of the State of Hawaii. That airspace upward from 10,000 feet MSL within the area bounded by a line beginning at lat. 19°12'44" N, long. 152°12'34" W; to lat. 19°08'32" N, long. 154°29'00" W; to lat. 17°20'23" N, long. 156°36'33" W; to lat. 18°33'07" N, long. 159°55'59" W; to lat. 19°03'09" N, long. 161°10'15" W; to lat. 19°31'51" N, long. 162°00'41" W; to lat. 20°11'04" N, long. 162°40'05" W; to lat. 20°58'47" N, long. 163°04'59" W; to lat. 21°56'05" N, long. 163°19'16" W; to lat. 22°54'36" N, long. 164°07'02" W; to lat. 23°36'43" N, long. 162°58'50" W; to lat. 24°30'39" N, long. 162°32'55" W; to lat. 25°07'02" N, long. 161°36'02" W; to lat. 25°33'41" N, long. 160°06'39" W; to lat. 25°27'34" N, long. 158°34'55" W; to lat. 24°43'37" N, long. 156°56'38" W; to lat. 24°30'12" N, long. 155°51'07" W; to lat. 24°16'10" N, long. 154°47'02" W; to lat. 23°53'14" N, long. 153°57'47" W; to lat. 23°14'36" N, long. 153°08'32" W; to lat. 22°20'47" N, long. 152°35'51" W; to lat. 21°12'25" N, long. 152°13'34" W; to lat. 20°33'20" N, long. 152°11'55" W; thence to the point of beginning, excluding that airspace within 12 miles of the shoreline of the State of Hawaii.

Issued in Washington, DC, on May 20, 2019.

Rodger A. Dean Jr.,

Manager, Airspace Policy Group.

[FR Doc. 2019-10948 Filed 5-24-19; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 31, 301, and 602

[TD 9860]

RIN 1545-BN19

Certified Professional Employer Organizations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document sets forth final regulations relating to certified professional employer organizations (CPEOs). The Stephen Beck, Jr., Achieving a Better Life Experience Act of 2014, required the IRS to establish a voluntary certification program for professional employer organizations. These final regulations set forth the requirements a person must satisfy in order to become and remain a CPEO and the federal employment tax liabilities and other obligations of persons

certified by the IRS as CPEOs. These final regulations will affect persons who apply to be treated as CPEOs and who are certified by the IRS as meeting the applicable requirements. In certain instances, the final regulations will also affect the federal employment tax liabilities and other obligations of customers of the CPEO.

DATES:

Effective date: These regulations are effective on May 28, 2019.

Applicability date: For dates of applicability see §§ 31.3511-1(i), 301.7705-1(c), and 301.7705-2(o).

FOR FURTHER INFORMATION CONTACT:

Nina Roca at (202) 317-6798 (this is not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these 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 1545-2266.

The collection of information in these regulations is in § 31.3511-1(g), which provides that the Secretary shall develop such reporting and recordkeeping rules, regulations, and procedures as the Secretary determines necessary or appropriate to ensure compliance by CPEOs with subtitle C of the Internal Revenue Code (Code), and in § 301.7705-2, which relates to the requirements that a person must satisfy to become and remain certified as a CPEO.

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 return information are confidential, as required by 26 U.S.C. 6103.

Background

The Stephen Beck, Jr., Achieving a Better Life Experience Act of 2014 (the ABLE Act), enacted on December 19, 2014 (Pub. L. 113-295), added new sections 3511 and 7705 to the Code relating to the certification requirements for, and the federal employment tax consequences of, being a "certified professional employer organization" (CPEO). The ABLE Act required the