on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 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.

Availability and Summary of Documents for Incorporation by Reference

This document amends 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 Rule

This amendment to Title 14 Code of Federal Regulations (14 CFR) part 71 amends the Class E airspace extending upward from 700 feet above the surface to of the Tomahawk Regional Airport, Tomahawk, WI, by adding an extension 2 miles each side of the 090° bearing from the airport extending from the 6.4-mile radius to 9.4 miles east of the airport; adding an extension 2 miles each side of the 270° bearing from the airport extending from the 6.4-mile radius to 9 miles west of the airport; and updating the geographic coordinates of the airport to coincide with the FAA's aeronautical database.

This action is necessary due to an airspace review requested by the Airspace Policy Group.

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, 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 qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1F, ''Environmental Impacts: Policies and Procedures,'' paragraph 5–6.5.a. 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 7400.11D, Airspace Designations and Reporting Points, dated August 8, 2019, and effective September 15, 2019, is amended as follows:

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

* * * * *

AGL WI E5 Tomahawk, WI [Amended]

Tomahawk Regional Airport, WI
(Lat. 45°28′10″ N, long. 89°48′18″ W)

That airspace extending upward from 700 feet above the surface within a 6.4-mile radius of Tomahawk Regional Airport, and within 2 miles each side of the 090° bearing from the airport extending from the 6.4-mile radius to 9.4 miles east the airport, and within 2 miles each side of the 270° bearing from the airport extending from the 6.4-mile radius to 9 miles west of the airport.

Issued in Fort Worth, Texas, on November 18, 2019.

Steve Szukala,

Acting Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2019–25436 Filed 11–25–19; 8:45 am]

BILLING CODE 4910–13–P

SOCIAL SECURITY ADMINISTRATION

20 CFR Part 404

[Docket No. SSA–2019–0045]

RIN 0960–AI45

Extension of Expiration Dates for Five Body System Listings

AGENCY: Social Security Administration.

ACTION: Final rule.

SUMMARY: We are extending the expiration dates of the following body systems in the Listing of Impairments (listings) in our regulations: Musculoskeletal System, Cardiovascular System, Digestive System, Skin Disorders, and Immune System Disorders. We are making no other revisions to these body systems in this final rule. This extension ensures that we will continue to have the criteria we need to evaluate impairments in the affected body systems at step three of the sequential evaluation processes for initial claims and continuing disability reviews.

DATES: This final rule is effective on November 26, 2019.

FOR FURTHER INFORMATION CONTACT: Cheryl A. Williams, Director, Office of Medical Policy, 6401 Security Boulevard, Baltimore, MD 21235–6401, (410) 965–1020. For information on eligibility or filing for benefits, call our national toll-free number, 1–800–772–1213, or TTY 1–800–325–0778, or visit our internet site, Social Security Online, at *http://www.socialsecurity.gov*.

SUPPLEMENTARY INFORMATION:

Background

We use the listings in appendix 1 to subpart P of part 404 of 20 CFR at the third step of the sequential evaluation process to evaluate claims filed by adults and children for benefits based on disability under the Title II and Title XVI programs.[1] 20 CFR 404.1520(d), 416.920(d), 416.924(d). The listings are in two parts: Part A has listings criteria for adults and Part B has listings criteria for children. If you are age 18 or over,

[1] We also use the listings in the sequential evaluation processes we use to determine whether a beneficiary's disability continues. See 20 CFR 404.1594, 416.994, and 416.994a.

we apply the listings criteria in part A when we assess your impairment or combination of impairments. If you are under age 18, we first use the criteria in part B of the listings when we assess your impairment(s). If the criteria in part B do not apply, we may use the criteria in part A when those criteria consider the effects of your impairment(s). 20 CFR 404.1525(b), 416.925(b).

Explanation of Changes

In this final rule, we are extending the dates on which the listings for the following five body systems will no longer be effective as set out in the following chart:

Listing	Current expiration date	Extended expiration date
Musculoskeletal System 1.00 and 101.00	January 27, 2020	February 4, 2022.
Cardiovascular System 4.00 and 104.00	January 27, 2020	February 4, 2022.
Digestive System 5.00 and 105.00	January 27, 2020	February 4, 2022.
Skin Disorders 8.00 and 108.00	January 27, 2020	February 4, 2022.
Immune System Disorders 14.00 and 114.00	January 17, 2020	February 4, 2022.

We continue to revise and update the listings on a regular basis, including those body systems not affected by this final rule.[2] We intend to update the five listings affected by this final rule as necessary based on medical advances as quickly as possible, but may not be able to publish final rules revising these listings by the current expiration dates. Therefore, we are extending the expiration dates listed above.

Regulatory Procedures

Justification for Final Rule

We follow the Administrative Procedure Act (APA) rulemaking procedures specified in 5 U.S.C. 553 in promulgating regulations. Section 702(a)(5) of the Social Security Act, 42 U.S.C. 902(a)(5). Generally, the APA requires that an agency provide prior notice and opportunity for public comment before issuing a final regulation. The APA provides exceptions to the notice-and-comment requirements when an agency finds there is good cause for dispensing with such procedures because they are impracticable, unnecessary, or contrary to the public interest.

We determined that good cause exists for dispensing with the notice and public comment procedures. 5 U.S.C. 553(b)(B). This final rule only extends the date on which the five body system listings will no longer be effective. It makes no substantive changes to our rules. Our current regulations [3] provide that we may extend, revise, or promulgate the body system listings again. Therefore, we determined that opportunity for prior comment is unnecessary, and we are issuing this regulation as a final rule.

In addition, for the reasons cited above, we find good cause for dispensing with the 30-day delay in the effective date of this final rule. 5 U.S.C. 553(d)(3). We are not making any substantive changes to the listings in these body systems. Without an extension of the expiration dates for these listings, we will not have the criteria we need to assess medical impairments in the five body systems at step three of the sequential evaluation processes. We therefore find it is in the public interest to make this final rule effective on the publication date.

Executive Order 12866, as Supplemented by Executive Order 13563

We consulted with the Office of Management and Budget (OMB) and determined that this final rule does not meet the requirements for a significant regulatory action under Executive Order 12866, as supplemented by Executive Order 13563. Therefore, OMB did not review it. We also determined that this final rule meets the plain language requirement of Executive Order 12866.

Regulatory Flexibility Act

We certify that this final rule does not have a significant economic impact on a substantial number of small entities because it affects only individuals. Therefore, a regulatory flexibility analysis is not required under the Regulatory Flexibility Act, as amended.

Executive Order 13771

This regulation does not impose novel costs on the public and as such is considered an exempt regulatory action under E.O. 13771.

Paperwork Reduction Act

This final rule only extends the date for the medical listings cited above, but does not create any new or affect any existing collections, or otherwise change any content of the currently published rules. Accordingly, it does not impose any burdens under the Paperwork Reduction Act, and does not require further OMB approval.

(Catalog of Federal Domestic Assistance Program Nos. 96.001, Social Security-Disability Insurance; 96.002, Social Security-Retirement Insurance; 96.004, Social Security-Survivors Insurance; 96.006, Supplemental Security Income)

List of Subjects in 20 CFR Part 404

Administrative practice and procedure, Blind, Disability benefits, Old-age, Survivors and disability insurance, Reporting and recordkeeping requirements, Social Security.

Andrew Saul,

Commissioner of Social Security.

For the reasons set out in the preamble, we are amending appendix 1 to subpart P of part 404 of chapter III of title 20 of the Code of Federal Regulations as set forth below.

PART 404—FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950–)

Subpart P—[Amended]

■ 1. The authority citation for subpart P of part 404 continues to read as follows:

Authority: Secs. 202, 205(a)–(b) and (d)–(h), 216(i), 221(a) and (h)–(j), 222(c), 223, 225, and 702(a)(5) of the Social Security Act (42 U.S.C. 402, 405(a)–(b) and (d)–(h), 416(i), 421(a) and (h)–(j), 422(c), 423, 425, and 902(a)(5)); sec. 211(b), Pub. L. 104–193, 110 Stat. 2105, 2189; sec. 202, Pub. L. 108–203, 118 Stat. 509 (42 U.S.C. 902 note).

■ 2. Amend appendix 1 to subpart P of part 404 by revising items 2, 5, 6, 9, and 15 of the introductory text before Part A to read as follows:

Appendix 1 to Subpart P of Part 404—Listing of Impairments

* * * * *

[2] We last extended the expiration dates of four of the body system listings affected by this final rule in December 2017 (82 FR 59514) (Musculoskeletal System, Cardiovascular System. Digestive System, and Skin Disorders) and we revised the Immune System Disorders in December 2016 (81 FR 86915). We proposed rules for evaluating Digestive disorders and Skin disorders in July 2019 (84 FR 35936) and for evaluating Musculoskeletal disorders in May 2018 (83 FR 20646).

[3] See the first sentence of appendix 1 to subpart P of part 404 of 20 CFR.

2. Musculoskeletal System (1.00 and 101.00): February 4, 2022.

* * * * *

5. Cardiovascular System (4.00 and 104.00): February 4, 2022.

6. Digestive System (5.00 and 105.00): February 4, 2022.

* * * * *

9. Skin Disorders (8.00 and 108.00): February 4, 2022.

* * * * *

15. Immune System Disorders (14.00 and 114.00): February 4, 2022.

* * * * *

[FR Doc. 2019–25635 Filed 11–25–19; 8:45 am]

BILLING CODE 4191–02–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[TD 9884]

RIN 1545–B072

Estate and Gift Taxes; Difference in the Basic Exclusion Amount

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations addressing the effect of recent legislative changes to the basic exclusion amount allowable in computing Federal gift and estate taxes. The final regulations will affect donors of gifts made after 2017 and the estates of decedents dying after 2025.

DATES:

Effective Date: These final regulations are effective on and after November 26, 2019.

Applicability Date: For date of applicability, see § 20.2010–1(f)(2).

FOR FURTHER INFORMATION CONTACT: Deborah S. Ryan, (202) 317–6859 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 11061 of the Tax Cuts and Jobs Act, Public Law 115–97, 131 Stat. 2504 (2017) (TCJA) amended section 2010(c)(3) of the Internal Revenue Code (Code) to provide that, for decedents dying and gifts made after December 31, 2017, and before January 1, 2026, the basic exclusion amount (BEA) is increased by $5 million to $10 million as adjusted for inflation (increased BEA). On January 1, 2026, the BEA will revert to $5 million as adjusted for inflation.

This document contains amendments to the Estate Tax Regulations (26 CFR part 20) relating to the BEA described in section 2010(c)(3) of the Code. On November 23, 2018, a notice of proposed rulemaking (proposed regulations) under section 2010 (REG–106706–18) was published in the **Federal Register** (83 FR 59343). No public hearing was requested or held. Written or electronic comments responding to the proposed regulations were received. After consideration of all the comments, this Treasury decision adopts the proposed regulations with certain revisions. Comments and revisions to the proposed regulations are discussed in the Summary of Comments and Explanation of Revisions.

The final regulations adopt the special rule provided in the proposed regulations in cases where the portion of the credit against the estate tax that is based on the BEA is less than the sum of the credit amounts attributable to the BEA allowable in computing gift tax payable within the meaning of section 2001(b)(2). In that case, the rule provides that the portion of the credit against the net tentative estate tax that is attributable to the BEA is based upon the greater of those two credit amounts. The rule thus would ensure that the estate of a decedent is not inappropriately taxed with respect to gifts that were sheltered from gift tax by the increased BEA when made.

Summary of Comments and Explanation of Revisions

1. Overview

Most commenters agreed that the special rule would avoid an unfair situation that otherwise could effectively vitiate the statutory increase in the BEA during the period January 1, 2018, through December 31, 2025 (increased BEA period). These commenters also acknowledged that the special rule would provide important clarification for taxpayers. However, one commenter suggested an alternate approach and two others disputed the regulatory authority to adopt the special rule. Some commenters suggested technical changes. All of the other comments were requests for clarification of the interaction of the special rule with the inflation adjustments to the BEA, the deceased spousal unused exclusion (DSUE) amount, and the generation-skipping transfer (GST) tax, and requests for additional examples. These comments are discussed in this preamble.

2. Inflation Adjustments

Several commenters noted that the example in the proposed regulations does not reflect the annual inflation adjustments to the BEA, and requested clarification of the effect of those adjustments on the application of the special rule. The inflation adjustments were not included in that example for purposes of more simply illustrating the special rule. However, by definition, the term BEA refers to the amount of that exclusion as adjusted for inflation, so the Department of the Treasury (Treasury Department) and the IRS agree that examples including inflation adjustments would be appropriate. Accordingly, the examples in the final regulations reflect hypothetical inflation-adjusted BEA amounts.

One commenter requested confirmation that under the special rule a decedent does not benefit from the increased BEA, including inflation adjustments, to the extent it is in excess of the amount of gifts the decedent actually made, and agreed that this is the appropriate interpretation of the statute. Specifically, the increased BEA as adjusted for inflation is a ''use or lose'' benefit and is available to a decedent who survives the increased BEA period only to the extent the decedent ''used'' it by making gifts during the increased BEA period. The final regulations include *Example 2* in § 20.2010–1(c)(2)(ii) to demonstrate that the application of the special rule is based on gifts actually made, and thus is inapplicable to a decedent who did not make gifts in excess of the date of death BEA as adjusted for inflation.

Commenters also sought confirmation that under the special rule a decedent dying after 2025 will not benefit from post-2025 inflation adjustments to the BEA to the extent the decedent made gifts in an amount sufficient to cause the total BEA allowable in the computation of gift tax payable to exceed the date of death BEA as adjusted for inflation. This is confirmed in *Example 1* of § 20.2010–1(c)(2)(i) of these final regulations. In computing the estate tax, the BEA, in effect, is applied first against the decedent's gifts as taxable gifts were made. To the extent any BEA remains at death, it is applied against the decedent's estate. Therefore, in the case of a decedent who had made gifts in an amount sufficient to cause the total BEA allowable in the computation of gift tax payable to equal or exceed the date of death BEA as adjusted for inflation, there is no remaining BEA available to be applied to reduce the estate tax. The special rule does not change the five-step estate tax computation required under sections 2001 and 2010 of the Code or the fact that, under that computation, only the credit that remains after computing gift tax payable may be applied against the estate tax.