§ 49.4271–1 Tax on transportation of property by air.

(a) Purpose of this section. Section 4271 of the Internal Revenue Code (Code) imposes a 6.25 percent tax on amounts paid within or without the United States for the taxable transportation of property (as defined in section 4272 of the Code). This section sets forth rules as to the general applicability of the tax. This section also sets forth rules authorized by section 4272(b)(2) which exempt from tax payments for the transportation of property by air in the course of exportation (including shipment to a possession of the United States) by continuous movement, and in due course so exported.

(b) Imposition of tax—(1) The tax imposed by section 4271 applies only to amounts paid to persons engaged in the business of transporting property by air for hire.

(2) The tax imposed by section 4271 does not apply to amounts paid for the transportation of property by air if such transportation is furnished on an aircraft having a maximum certificated takeoff weight (as defined in section 4281(b) of the Code) of 6,000 pounds or less, unless such aircraft is operated on an established line or when such aircraft is a jet aircraft. The tax imposed by section 4271 also does not apply to any payment made by one member of an affiliated group (as defined in section 4282(b) of the Code) to another member of such group for services furnished in connection with the use of an aircraft if such aircraft is owned or leased by a member of the affiliated group and is not available for hire by persons who are not members of such group.

(g) Applicability date. This section applies to amounts paid on and after January 19, 2021. For rules that apply before that date, see 26 CFR part 49, revised as of April 1, 2020.

§ 49.4271–2 Aircraft management services.

For rules regarding the exemption for certain amounts paid by aircraft owners for aircraft management services, see § 49.4261–10. This section applies to amounts paid on and after January 19, 2021. For rules that apply before that date, see 26 CFR part 49, revised as of April 1, 2020.
CONTACT. Individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc, or other accessible format.

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Robert L. King,
Assistant Secretary for the Office of Postsecondary Education.

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DEPARTMENT OF EDUCATION

34 CFR Chapter II

[Docket ID ED–2020–OESE–0037]

Final Priorities, Requirements, Definitions, And Selection Criteria—Promote Neighborhoods (PN) Program

AGENCY: Office of Elementary and Secondary Education, Department of Education.

ACTION: Final priorities, requirements, definitions, and selection criteria.

SUMMARY: The Assistant Secretary for the Office of Elementary and Secondary Education announces priorities, requirements, definitions, and selection criteria under the PN program, Assistance Listing Number 84.215N. The Assistant Secretary may use one or more of these priorities, requirements, definitions, and selection criteria for competitions in fiscal year (FY) 2021 and later years. We take this action to make sure our improvements based on lessons learned over the last decade and to improve program outcomes.

DATES: These priorities, requirements, definitions, and selection criteria are effective February 18, 2021.


If you use a telecommunications device for the deaf (TDD) or a text telephone (TTT), call the Federal Relay Service (FRS), toll free, at 1–800–877–8339.

SUPPLEMENTAL INFORMATION:

Purpose of Program: The PN program is authorized under the Elementary and Secondary Education Act of 1965, as amended (ESEA). The purpose of the PN program is to significantly improve the academic and developmental outcomes of children living in the most distressed communities of the United States, including ensuring school readiness, high school graduation, and access to a community-based continuum of high-quality services. The program serves neighborhoods with high concentrations of low-income individuals; multiple signs of distress, which may include high rates of poverty, childhood obesity, academic failure, and juvenile delinquency, adjudication, or incarceration; and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d) of the ESEA. All strategies in the continuum of solutions must be accessible to children with disabilities and English learners.


We published a notice of proposed priorities, requirements, definitions, and selection criteria (NPP) for this program in the Federal Register on June 29, 2020 (85 FR 38801). The NPP contained background information and our reasons for proposing the particular priorities, requirements, definitions, and selection criteria.

Except for minor editorial and technical revisions, there are no differences between the proposed priorities, requirements, definitions, and selection criteria and these final priorities, requirements, definitions, and selection criteria.

Public Comment: In response to our invitation in the NPP, eight comments were received, two of which were relevant to the proposed priorities, requirements, definitions, and selection criteria.

Generally, we do not address technical and other minor changes, or suggested changes the law does not authorize us to make under the applicable statutory authority. In addition, we do not address general comments that raised concerns not directly related to the NPP.

Analysis of Comments and Changes: An analysis of the comments and of any changes in the proposed priorities, requirements, definitions, and selection criteria follows.

Comment: One commenter noted the importance of child nutrition to successful outcomes and recommended that we include a focus on nutrition education.

Discussion: While we agree with the commenter that there is a need to focus on nutrition education, we do not believe that it is necessary to revise the proposed priorities, requirements, definitions, or selection criteria to address this specific need. Under the program statute, applicants already have flexibility to propose interventions or strategies to address nutrition needs for children, their families, and community members.

Changes: None.

Comment: One commenter asserted that the application requirements are too burdensome for applicants that are small entities. The commenter also contended that, by allowing projects to focus on different issues impacting low-income children, it may be difficult to fairly compare applications in the selection process. The commenter stated that applications should be evaluated to determine whether the proposed project would significantly improve the academic outcomes of the children proposed to be served and whether the proposed project is supported by a needs analysis and evidence-based practices.

Discussion: We appreciate the comment regarding the size of the applying entity and burden level. In recognition of this relationship we have established three priorities to level the playing field for all applicants. Two of the three priorities, Non-Rural and Non-Tribal Communities, and Tribal Communities, can be found elsewhere in this NPP. The Rural Communities priority can be found in the program statute.

Regarding the commenter’s concern that applications be fairly considered during the selection process, the peer review process is designed for applications to be evaluated against selection criteria alone; we instruct our peer reviewers not to compare applications. Additionally, applicants should design projects that meet the needs of their respective communities, a key element of a successful PN project. Our peer reviewers rely on the