

(8) Where Note 1 of paragraph (4) of EASA AD 2020-0105 permits a non-cumulative tolerance of 6 months to be applied to the interval for the repetitive replacement or inspection of the affected part, this AD requires the repetitive replacement or repair of the affected part at intervals not exceeding 5 years 6 months.

**(i) Special Flight Permit**

Special flight permits, as described in 14 CFR 21.197 and 21.199, are prohibited.

**(j) Alternative Methods of Compliance (AMOCs)**

(1) The Manager, International Validation Branch, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the International Validation Branch, send it to the attention of the person identified in paragraph (k) of this AD. Information may be emailed to: 9-AVS-AIR-730-AMOC@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

**(k) Related Information**

For more information about this AD, contact Hal Jensen, Aerospace Engineer, Operational Safety Branch, Compliance & Airworthiness Division, FAA, 950 L'Enfant Plaza N SW, Washington, DC 20024; telephone 202-267-9167; email [hal.jensen@faa.gov](mailto:hal.jensen@faa.gov).

**(l) Material Incorporated by Reference**

(1) The Director of the Federal Register approved the incorporation by reference (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless this AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2020-0105, dated May 11, 2020.

(ii) [Reserved]

(3) For EASA AD 2020-0105, contact the EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; telephone +49 221 8999 000; email [ADs@easa.europa.eu](mailto:ADs@easa.europa.eu); internet [www.easa.europa.eu](http://www.easa.europa.eu). You may find this EASA AD on the EASA website at <https://ad.easa.europa.eu>.

(4) You may view this service information at the FAA, Office of the Regional Counsel, Southwest Region, 10101 Hillwood Pkwy., Room 6N-321, Fort Worth, TX 76177. For information on the availability of this material at the FAA, call 817-222-5110. This material may be found in the AD docket on the internet at <https://www.regulations.gov> by searching for and locating Docket No. FAA-2021-0317.

(5) You may view this material that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, email [fedreg.legal@nara.gov](mailto:fedreg.legal@nara.gov) or go to <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

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Issued on April 15, 2021.

**Lance T. Gant,**

*Director, Compliance & Airworthiness Division, Aircraft Certification Service.*

[FR Doc. 2021-08574 Filed 4-21-21; 11:15 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 71**

**[Docket No. FAA-2021-0035; Airspace Docket No. 21-AGL-11]**

**RIN 2120-AA66**

**Establishment and Revocation of Class E Airspace; North Dakota, ND**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Final rule.

**SUMMARY:** This action establishes a Class E airspace area extending upward from 1,200 feet above the surface over the State of North Dakota and removes the enroute domestic airspace areas at Harvey and Linton, ND. This action is at the request of Salt Lake Air Route Traffic Control Center (ARTCC) and Minneapolis ARTCC to simplify and close gaps in the existing class E airspace extending upward from 1,200 feet above the surface over the State of North Dakota; provide transitional airspace to support instrument flight rule (IFR) operations to and from the terminal and enroute environments within the state; and to improve air traffic control services over the state of North Dakota.

**DATES:** Effective 0901 UTC, August 12, 2021. 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 7400.11 and publication of conforming amendments.

**ADDRESSES:** FAA Order 7400.11E, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at [https://www.faa.gov/air\\_traffic/publications/](https://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 7400.11E at NARA, email [fedreg.legal@nara.gov](mailto:fedreg.legal@nara.gov) or go to <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

[www.archives.gov/federal-register/cfr/ibr-locations.html](https://www.archives.gov/federal-register/cfr/ibr-locations.html).

**FOR FURTHER INFORMATION CONTACT:**

Jeffrey Clappool, Federal Aviation Administration, Operations Support Group, Central Service Center, 10101 Hillwood Parkway, Fort Worth, TX 76177; telephone (817) 222-5711.

**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 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 a Class E airspace area extending upward from 1,200 feet above the surface over the State of North Dakota and removes the enroute domestic airspace areas at Harvey Municipal Airport, Harvey, ND, and Linton Municipal Airport, Linton, ND, which become redundant, to simplify and close gaps in the class E airspace extending upward from 1,200 feet above the surface over the State of North Dakota; provide transitional airspace to support IFR operations to and from the terminal and enroute environments within the state; and to improve air traffic services over the state of North Dakota.

**History**

The FAA published a notice of proposed rulemaking (NPRM) in the **Federal Register** (86 FR 10883; February 23, 2021) for Docket No. FAA-2021-0035 to establish an enroute domestic airspace area over the State of North Dakota and remove the enroute domestic airspace areas at Harvey and Linton, ND. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 6005 and 6006, respectively, of FAA Order 7400.11E, dated July 21, 2020, and effective September 15, 2020, 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.

### Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.11E, Airspace Designations and Reporting Points, dated July 21, 2020, and effective September 15, 2020. FAA Order 7400.11E is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11E lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

### Differences From the NPRM

Subsequent to publication of the NPRM, the FAA has determined that the proposed Class E airspace area is more appropriately defined as a transitional airspace area (Class E airspace area extending upward from 1,200 feet above the surface) vice an enroute domestic airspace area. Making this change has no effect on the proposed Class E airspace area and better supports the requirements of the airports in the state of North Dakota by providing transitional airspace to support IFR operations to and from the terminal and enroute environments. The only change to the Class E airspace area that was proposed would be to the airspace legal description header information, “AGL ND E6 North Dakota, ND” to “AGL ND E5 North Dakota, ND.” As this change does not affect the Class E airspace area as proposed, it is incorporated into this rule.

### The Rule

This amendment to 14 CFR part 71:

Establishes Class E airspace area extending upward from 1,200 feet above the surface over the State of North Dakota;

And removes the enroute domestic airspace area at Harvey Municipal Airport, Harvey, ND, and Linton Municipal Airport, Linton, ND, as they are redundant with the establishment of the Class E airspace area extending upward from 1,200 feet above the surface over the state.

This action simplifies and closes gaps in the existing class E airspace extending upward from 1,200 feet above the surface over the State of North Dakota; provides transitional airspace to support IFR operation to and from the terminal and enroute environments within the state; and to improve air traffic control services over the state of North Dakota.

FAA Order 7400.11, Airspace Designations and Reporting Points, is published yearly and effective on September 15.

### 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 7400.11E, Airspace Designations and Reporting Points, dated July 21, 2020, and effective September 15, 2020, is amended as follows:

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

\* \* \* \* \*

#### AGL ND E5 North Dakota, ND [New]

That airspace extending upward from 1,200 feet above the surface within the boundary of the State of North Dakota.

*Paragraph 6006 En Route Domestic Airspace Areas.*

\* \* \* \* \*

#### AGL ND E6 Harvey, ND [Removed]

#### AGL ND E6 Linton, ND [Removed]

Issued in Fort Worth, Texas, on April 20, 2021.

**Martin A. Skinner,**

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

[FR Doc. 2021–08464 Filed 4–22–21; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9939]

RIN 1545–BP49

### Qualified Transportation Fringe, Transportation and Commuting Expenses Under Section 274; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to the final regulations (Treasury Decision 9939), that were published in the **Federal Register** on Wednesday, December 16, 2020. The final regulations provide guidance regarding the elimination of the deduction for expenses related to certain transportation and commuting benefits provided by employers to their employees. The final regulations affect taxpayers who pay or incur such expenses.

**DATES:** These corrections are effective on April 23, 2021 and applicable to taxable years beginning on or after December 16, 2020.

**FOR FURTHER INFORMATION CONTACT:** Patrick Clinton of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317–7005 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The final regulations (TD 9939) that are the subject of this correction are