

patches (left-hand side, right-hand side, and lower sides) in accordance with an FAA approved corrective procedure. Installation of this reinforcement constitutes terminating action for the inspections required by paragraphs (f)(1) and (2) of this AD.

(5) For Model EC130B4 helicopters with MOD 074775 installed or with the reinforcement that is required by paragraph (f)(4) of this AD; and for Model EC130T2 helicopters with MOD 074775 installed or with the reinforcement that is required by paragraph (f)(4) of this AD, but without MOD 074581 installed:

(i) Within 600 hours TIS after the installation of MOD 074775 or the reinforcement that is required by paragraph (f)(4) of this AD, and thereafter at intervals not exceeding 600 hours TIS, perform the actions of paragraph (f)(1)(i) of this AD.

(ii) If there is a crack, before further flight, replace or repair the junction frame in accordance with an FAA approved repair procedure. Repairing the junction frame does not constitute terminating action for the requirements of this AD.

#### (g) Special Flight Permits

Special flight permits are prohibited.

#### (h) 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 (i)(1) of this AD. Information may be emailed to: [9-AVS-AIR-730-AMOC@faa.gov](mailto: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.

#### (i) Related Information

(1) For more information about this AD, contact Kristi Bradley, Aerospace Engineer, General Aviation & Rotorcraft Section, International Validation Branch, Compliance & Airworthiness Division, FAA, 10101 Hillwood Pkwy., Fort Worth, TX 76177; telephone (817) 222-5110; email [kristin.bradley@faa.gov](mailto:kristin.bradley@faa.gov).

(2) Airbus Helicopters Service Bulletin No. EC130-53-029, Revision 1, dated January 27, 2016, Airbus EC 130 B4 Chapter 4, Airworthiness Limitations Section, Revision 11, dated January 19, 2019, Airbus EC 130 T2 Chapter 4, Airworthiness Limitations Section, Revision 9, dated September 9, 2019, and Section 55-11-00, 6-4—Horizontal Stabilizer—Inspection/Check, of Aircraft Maintenance Manual EC130, dated November 9, 2017, which are not incorporated by reference, contain additional information about the subject of this AD. This service information is available at the contact information specified in paragraphs (k)(3) and (4) of this AD.

(3) The subject of this AD is addressed in European Aviation Safety Agency (now European Union Aviation Safety Agency) (EASA) 2018-0104, dated May 4, 2018. You may view the EASA AD on the internet at <https://www.regulations.gov> in Docket No. FAA-2020-1182.

#### (j) Subject

Joint Aircraft Service Component (JASC) Code: 5302, Rotorcraft Tail Boom.

#### (k) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference 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 the AD specifies otherwise.

(i) Airbus Helicopters Emergency Alert Service Bulletin No. 05A017, Revision 7, dated March 21, 2018.

(ii) Airbus Helicopters Service Bulletin No. EC130-53-036, Revision 4, dated April, 28, 2020.

(3) For service information identified in this AD, contact Airbus Helicopters, 2701 N. Forum Drive, Grand Prairie, TX 75052; telephone (972) 641-0000 or (800) 232-0323; fax (972) 641-3775; or at <https://www.airbus.com/helicopters/services/technical-support.html>.

(4) You may view this service information at 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.

(5) You may view this service information 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>.

Issued on April 14, 2021.

**Lance T. Gant,**

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

[FR Doc. 2021-08781 Filed 4-27-21; 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:** Correcting amendments.

**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 28, 2021 and applicable for 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 issued under section 274 of the Internal Revenue Code.

##### Need for Correction

As published on December 16, 2020 (85 FR 81391), the final regulations (TD 9939) contain errors that need to be corrected.

##### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805.

\* \* \* \* \*

■ **Par. 2.** Section 1.274-13 is amended by revising the fifth sentence of paragraph (d)(2)(ii)(A) and the first sentence of paragraph (f)(8)(iv) to read as follows:

**§ 1.274-13 Disallowance of deductions for certain qualified transportation fringe expenditures.**

\* \* \* \* \*

(d) \* \* \*

(2) \* \* \*

(ii) \* \* \*

(A) \* \* \*

In addition, the exception to the disallowance for amounts treated as employee compensation provided for

in section 274(e)(2) and in paragraph (e)(2)(i) of this section cannot be applied to reduce a section 274(a)(4) disallowance calculated using this methodology. \* \* \*

\* \* \* \* \*

(f) \* \* \*

(8) \* \* \*

(iv) \* \* \* The primary use of H's leased parking facility under paragraph (d)(2)(ii)(B)(2) of this section is not to provide parking to the general public because 60% (60/100 = 60%) of the lot is used by its employees. \* \* \*

\* \* \* \* \*

**Crystal Pemberton,**

*Senior Federal Register Liaison, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2021-08391 Filed 4-27-21; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Office of Foreign Assets Control**

**31 CFR Part 551**

**Somalia Sanctions Regulations**

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is amending the Somalia Sanctions Regulations and reissuing them in their entirety to further implement an April 12, 2010 Somalia-related Executive order, and to implement a July 20, 2012 Somalia-related Executive order. This final rule replaces the regulations that were published in abbreviated form on May 5, 2010 and includes additional interpretive and definitional guidance, general licenses, statements of licensing policy, and other regulatory provisions that will provide further guidance to the public. Due to the number of regulatory sections being updated or added, OFAC is reissuing the Somalia Sanctions Regulations in their entirety.

**DATES:** This rule is effective April 28, 2021.

**FOR FURTHER INFORMATION CONTACT:** OFAC: Assistant Director for Licensing, 202-622-2480; Assistant Director for Regulatory Affairs, 202-622-4855; or Assistant Director for Sanctions Compliance & Evaluation, 202-622-2490.

**SUPPLEMENTARY INFORMATION:**

**Electronic Availability**

This document and additional information concerning OFAC are available on OFAC's website ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)).

**Background**

On May 5, 2010, OFAC issued the Somalia Sanctions Regulations, 31 CFR part 551 (75 FR 24394, May 5, 2010) (the "Regulations"), to implement Executive Order (E.O.) 13536 of April 12, 2010, "Blocking Property of Certain Persons Contributing to the Conflict in Somalia" (75 FR 19869, April 15, 2010), pursuant to authorities delegated to the Secretary of the Treasury in E.O. 13536. The Regulations were initially issued in abbreviated form for the purpose of providing immediate guidance to the public. OFAC is revising the Regulations to further implement E.O. 13536 and to implement E.O. 13620 of July 20, 2012, "Taking Additional Steps to Address the National Emergency With Respect to Somalia" (77 FR 43483, July 24, 2012), which amended E.O. 13536. OFAC is amending and reissuing the Regulations as a more comprehensive set of regulations that includes additional interpretive and definitional guidance, general licenses, statements of licensing policy, and other regulatory provisions that will provide further guidance to the public. Due to the number of regulatory sections being updated or added, OFAC is reissuing the Regulations in their entirety.

*E.O. 13536*

On April 12, 2010, the President, invoking the authority of, *inter alia*, the International Emergency Economic Powers Act (50 U.S.C. 1701-1706) (IEEPA) and the United Nations Participation Act, as amended (22 U.S.C. 287c) (UNPA), issued E.O. 13536. In E.O. 13536, the President found that the deterioration of the security situation and the persistence of violence in Somalia, and acts of piracy and armed robbery at sea off the coast of Somalia, and violations of a United Nations arms embargo, constitute an unusual and extraordinary threat to the national security and foreign policy of the United States and declared a national emergency to deal with that threat.

Section 1(a) of E.O. 13536 blocked, with certain exceptions, all property and interests in property that are in the United States, that come within the United States, or that are or come within the possession or control of any U.S. person of: (i) The persons listed in the Annex to E.O. 13536; and (ii) any person determined by the Secretary of

the Treasury, in consultation with the Secretary of State: (A) To have engaged in acts that directly or indirectly threaten the peace, security, or stability of Somalia, including: (1) Acts that threaten the Djibouti Agreement of August 18, 2008, or the political process; or (2) acts that threaten the Transitional Federal Institutions, the African Union Mission in Somalia (AMISOM), or other international peacekeeping operations related to Somalia; (B) to have obstructed the delivery of humanitarian assistance to Somalia, or access to, or distribution of, humanitarian assistance in Somalia; (C) to have directly or indirectly supplied, sold, or transferred to Somalia, or to have been the recipient in the territory of Somalia of, arms or any related materiel, or any technical advice, training, or assistance, including financing and financial assistance, related to military activities; (D) to have materially assisted, sponsored, or provided financial, material, logistical, or technical support for, or goods or services in support of, the activities described above or any person whose property and interests in property are blocked pursuant to E.O. 13536; or (E) to be owned or controlled by, or to have acted or purported to act for or on behalf of, directly or indirectly, any person whose property and interests in property are blocked pursuant to E.O. 13536. The property and interests in property of the persons described above may not be transferred, paid, exported, withdrawn, or otherwise dealt in. As discussed further below, section 1(a) of E.O. 13536 was amended by E.O. 13620.

In Section 1(b) of E.O. 13536, the President determined that acts of piracy or armed robbery at sea off the coast of Somalia threaten the peace, security, or stability of Somalia.

In Section 1(c) of E.O. 13536, the President further determined that the making of donations of certain articles, such as food, clothing, and medicine, intended to be used to relieve human suffering, as specified in section 203(b)(2) of IEEPA (50 U.S.C. 1702(b)(2)) by, to, or for the benefit of any person whose property and interests in property are blocked pursuant to E.O. 13536 would seriously impair his ability to deal with the national emergency declared in E.O. 13536. The President therefore prohibited the provision of such donations unless authorized by OFAC.

Section 1(d) of E.O. 13536 provides that the prohibition on any transaction or dealing in blocked property or interests in property includes the making of any contribution or provision of funds, goods, or services by, to, or for