

Regulatory Flexibility Act, 5 U.S.C. 601–612

The Regulatory Flexibility Act (RFA), 5 U.S.C. 601–612, requires administrative agencies to consider the effect of their actions on small entities, small nonprofit enterprises, and small local governments. Pursuant to the RFA, when an agency issues a rulemaking, the agency must prepare a regulatory flexibility analysis which describes the impact of the rule on small entities. However, the RFA requires such analysis only where notice and comment rulemaking is required. As discussed above, SBA has found good cause that notice and public comment are impracticable, unnecessary, or contrary to the public interest. Accordingly, SBA is not required to conduct a regulatory flexibility analysis and is publishing this rule as a direct final rule without advance notice and public comment.

List of Subjects in 13 CFR Part 142

Administrative practice and procedure, Claims, Fraud, Penalties.

For the reasons set forth in the preamble, the SBA amends 13 CFR part 142 as follows:

PART 142—ADMINISTRATIVE FALSE CLAIMS ACT REGULATIONS

■ 1. The authority citation for part 142 continues to read as follows:

Authority: 15 U.S.C. 634(b); 31 U.S.C. 3803(g)(2).

■ 2. The heading for part 142 is revised to read as set forth above.

■ 3. Amend § 142.1 by revising the first sentence of paragraph (a) to read as follows:

§ 142.1 Overview of regulations.

(a) * * * This part implements the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. 3801–3812, as amended by the Administrative False Claims Act of 2023, Public Law 118–159, sec. 5203, 138 Stat. 2440 (“the Act”). * * *

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■ 4. Amend § 142.3 by revising paragraph (a)(3) to read as follows:

§ 142.3 What is a claim?

(a) * * *

(3) Made to SBA which has the effect of concealing or improperly avoiding or decreasing an obligation to pay or transmit property, services, or money (“obligation” has the meaning given the term in 31 U.S.C. 3729(b)).

* * * * *

■ 5. Amend § 142.5 by revising paragraph (a)(2) to read as follows:

§ 142.5 What is a false claim or statement?

(a) * * *

(2) Includes or is supported by a written statement which asserts or contains a material fact which is false, fictitious, or fraudulent (“material” has the meaning given the term in 31 U.S.C. 3729(b));

* * * * *

§ 142.7 [Amended]

■ 6. Amend § 142.7 by removing “Program Fraud Civil Remedies Act” and adding in its place “Administrative False Claims Act”.

■ 7. Revise § 142.9 to read as follows:

§ 142.9 When will SBA issue a complaint?

(a) SBA will issue a complaint:

(1) If the Attorney General (or designee) approves the referral of the allegations for adjudication; and

(2) In a case of submission of false claims, if the amount of money or the value of property or services demanded or requested in a false claim, or a group of related claims submitted at the same time, does not exceed \$1,000,000. A group of related claims submitted at the same time includes only those claims arising from the same transaction (such as a grant, loan, application, or contract) which are submitted together as part of a single request, demand, or submission.

(b) Adjustment for inflation: the maximum amount in paragraph (a)(2) shall be adjusted for inflation in the same manner and to the same extent as civil monetary penalties under the Federal Civil Penalties Inflation Adjustment Act (28 U.S.C. 2461 note).

(c) The complaint must be served not later than the later of:

(1) 6 years after the date on which such claim or statement is made; or

(2) 3 years after the date on which facts material to the action are known or reasonably should have been known by SBA, but in no event later than 10 years after the date on which the claim or statement was made.

§ 142.12 [Amended]

■ 8. Amend § 142.12 as follows:

■ a. In paragraph (a), remove “the Office of Hearings and Appeals” and add in its place “OHA”; and

■ b. In paragraph (d), remove “the ALJ” and add in its place “OHA”.

§ 142.14 [Amended]

■ 9. Amend § 142.14 in paragraph (b) by removing the last sentence.

■ 10. Amend § 142.38 by adding a sentence to the end of paragraph (b) to read as follows:

§ 142.38 Can the administrative complaint be settled voluntarily?

* * * * *

(b) * * * A reviewing official shall notify the Attorney General in writing not later than 30 days before entering into an agreement to compromise or settle allegations of liability under 31 U.S.C. 3802 and before the date on which the reviewing official is permitted to refer allegations of liability to a Presiding Officer under 31 U.S.C. 3803(d)(2)(B).

* * * * *

■ 11. Amend § 142.39 by adding a sentence at the end to read as follows:

§ 142.39 How are civil penalties and assessments collected?

* * * A civil action to recover a penalty or assessment under this part shall be commenced within 3 years after the date on which the determination of liability for such penalty or assessment becomes final.

Kelly Loeffler,

Administrator.

[FR Doc. 2026–05459 Filed 3–18–26; 8:45 am]

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DEPARTMENT OF TRANSPORTATION**Federal Aviation Administration****14 CFR Part 71**

[Docket No. FAA–2024–1122; Airspace Docket No. 24–AGL–12]

RIN 2120–AA66

Amendment of Class E Airspace; Paxton, IL

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action amends the Class E airspace at Paxton, IL. This action is the result of an airspace review conducted due to changes in the instrument procedures at Paxton Airport, Paxton, IL. This action brings the airspace into compliance with FAA orders and supports instrument flight rule (IFR) procedures and operations. **DATES:** Effective 0901 UTC, July 9, 2026. 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 JO 7400.11 and publication of conforming amendments.

ADDRESSES: A copy of the notice of proposed rulemaking (NPRM), all comments received, this final rule, and all background material may be viewed

online at www.regulations.gov using the FAA Docket number. Electronic retrieval help and guidelines are available on the website. It is available 24 hours each day, 365 days each year. An electronic copy of this document may also be downloaded from www.federalregister.gov.

FAA Order JO 7400.11K, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at www.faa.gov/air_traffic/publications/. You may also contact the Rules and Regulations Group, Office of Policy, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; telephone: (202) 267-8783.

FOR FURTHER INFORMATION CONTACT: Jeffrey Claypool, 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 amends the Class E airspace at the affected airport to support IFR operations.

Differences From the NPRM

This action was originally being executed due to the proposed decommissioning of the Roberts very high frequency omnidirectional range (VOR) as part of the VOR Minimum Operating Network (MON) Program. It has been decided that the Roberts VOR will be retained for the time being; however, the instrument procedures at Paxton Airport, Paxton, IL, have since been updated, so the action is still necessary and the reason for this action has been updated.

History

The FAA published an NPRM for Docket No. FAA-2024-1122 in the **Federal Register** (89 FR 35024; May 1, 2024) proposing to amend the Class E airspace at Paxton, IL. Interested parties were invited to participate in this

rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Incorporation by Reference

Class E airspace designations are published in paragraph 6005 of FAA Order JO 7400.11, Airspace Designations and Reporting Points, which is incorporated by reference in 14 CFR 71.1 on an annual basis. This document amends the current version of that order, FAA Order JO 7400.11K, dated August 4, 2025, and effective September 15, 2025. These amendments will be published in the next update to FAA Order JO 7400.11. FAA Order JO 7400.11K, which lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points, is publicly available as listed in the **ADDRESSES** section of this document.

The Rule

This amendment to 14 CFR part 71 modifies the Class E airspace extending upward from 700 feet above the surface at Paxton Airport, Paxton, IL, by removing the Roberts VORTAC and associated extension from the airspace legal description; and removes the exclusionary language as it is no longer required.

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 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.¹

Lists 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 14 CFR 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 JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025, is amended as follows:

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

* * * * *

AGL IL E5 Paxton, IL [Amended]

Paxton Airport, IL
(Lat. 40°26'56" N, long. 88°07'40" W)

That airspace extending upward from 700 feet above the surface within a 6.3-mile radius of Paxton Airport.

* * * * *

Issued in Fort Worth, Texas, on March 17, 2026.

Courtney E. Johns,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9991]

RIN 1545-BM97

Consistent Basis Reporting Between Estate and Person Acquiring Property From Decedent; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

¹ FAA Order 1050.1F is cited as the categorical exclusion was completed under this order and prior to FAA Order 1050.1G becoming effective.