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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.

[FR Doc. 2026-05398 Filed 3-18-26; 8:45 am]

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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.

ACTION: Final rule; correcting amendments.

SUMMARY: This document contains corrections to a final rule (TD 9991), which was published in the **Federal Register** on Tuesday, September 17, 2024 (89 FR 76356). That document inadvertently overwrote some previous language, and this document corrects the final regulations.

DATES: These corrections are effective on March 19, 2026.

FOR FURTHER INFORMATION CONTACT:

Concerning section 1014(f), Donna Douglas at 202–317–6859; concerning section 6035, Karen Wozniak at 202–317–6844 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9991) that are the subject of this correction are under sections 1014(f), 6035, 6721, and 6722 of the Internal Revenue Code.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Corrections to the Regulations

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 2.** Section 301.6721–1 is amended by revising paragraph (j)(2) to read as follows:

§ 301.6721–1 Failure to file correct information returns.

* * * * *

(j) * * *

(2) *Exceptions.* (i) Paragraph (h)(3)(iii) of this section applies to returns required to be filed on or after January 1, 2026.

(ii) Paragraph (h)(2)(xii) of this section applies with respect to information returns required to be filed after September 17, 2024.

■ **Par. 3.** Section 301.6722–1 is amended by revising paragraph (g)(2) to read as follows:

§ 301.6722–1 Failure to furnish correct payee statements.

* * * * *

(g) * * *

(2) *Exceptions.* (i) Paragraph (e)(2)(viii) of this section applies to

payee statements required to be furnished on or after January 1, 2026.

(ii) Paragraph (e)(2)(xxxv) of this section applies with respect to payee statements required to be furnished after September 17, 2024.

Kalle L. Wardlow,

Federal Register Liaison, Publications and Regulations Branch, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2026–05447 Filed 3–18–26; 8:45 am]

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DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Part 251

RIN 0596–AD71

Land Uses; Special Uses

AGENCY: Forest Service, Agriculture (USDA).

ACTION: Final rule.

SUMMARY: The United States Department of Agriculture (Department), Forest Service (Forest Service or Agency), is issuing this final rule to update its special uses regulations on filming and still photography to be consistent with the new requirements in the *Expanding Public Lands Outdoor Recreation Experiences Act* (EXPLORE Act or Act). The technical revisions include adding a statutory reference to the EXPLORE Act and updating terminology and definitions to be consistent with the Act.

DATES: This rule is effective March 19, 2026.

FOR FURTHER INFORMATION CONTACT: Mark Chandler, Realty Specialist, at (202) 205–1117 or mark.chandler@usda.gov. Information on this final rule may also be obtained via written request addressed to the Director, Lands, Minerals and Geology Management, USDA Forest Service, 201 14th Street SW, Washington, DC 20250–1124, or by email to SM.FS.WO_LandStaff@usda.gov. Individuals who are deaf, hard of hearing, or have a speech disability may call 711 to reach the Telecommunications Relay Service, then provide the phone number of the person named as a point of contact for further information.

SUPPLEMENTARY INFORMATION:

Background

This final rule makes technical and clarifying revisions to the Agency's existing regulations at 36 CFR 251.50 and 251.51 for issuing and

administering special use authorizations for filming and still photography on National Forest System lands. The revisions add a citation for the EXPLORE Act (Pub. L. 118–234) and update terminology and definitions in the existing Forest Service regulations for filming and still photography to reflect statutory revisions made by the EXPLORE Act.

These are administrative changes to the existing regulations to incorporate the permitting thresholds and definitions established by the EXPLORE Act provisions for filming and still photography. The administrative changes do not formulate new standards, criteria, or guidelines applicable to Forest Service programs and therefore do not require public notice and opportunity to comment under section 14(a) of the Forest and Rangeland Renewable Resources Planning Act of 1974 (16 U.S.C. 1612(a)). This rule also qualifies for exemption under 5 U.S.C. 553(b)(3), as it constitutes a technical revision.

Section 125(b) of the EXPLORE Act establishes criteria for filming and still photography on Federal lands, including National Forest System lands. Under the current Forest Service regulations, special use permits and fees are commonly required for filming and still photography, regardless of the number of people involved. The EXPLORE Act reduces the circumstances in which permits may be required by establishing three tiers: (1) no authorization, permit, or fees may be required for qualifying activities involving no more than five individuals; (2) a de minimis use authorization instead of a permit, for qualifying activities involving six to eight individuals, of which no fee may be charged; and (3) a permit may be required for activities that involve more than eight individuals or do not meet statutory requirements for permit-free or de minimis treatment and a reasonable fee assessed.

The EXPLORE Act also directs the Forest Service to enable members of the public to apply for and obtain de minimis use authorizations for qualifying filming or still photography activities through a website and in person, and to automate approval and immediate issuance of such authorizations. The statute treats filming and still photography the same, regardless of the media used or the distribution platform. It establishes criteria for assessing reasonable fees, recovering costs, using proceeds, and authorizes the prohibition of filming or still photography to protect natural and cultural resources.