Federal Register (91 FR 28459; May 18, 2026) proposing to establish Class E airspace at University Hospitals Geneva Medical Center Heliport, Geneva, OH. 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 action modifies 14 CFR part 71 by establishing Class E airspace extending upward from 700 feet above the surface within a 9-mile radius of University Hospitals Geneva Medical Center Heliport, Geneva, OH. This action is the result of instrument procedures being developed for this airport to support IFR operations.

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 Order 2100.6B, ''Rulemaking and Guidance Procedure'' (March 10, 2025); and (3) is expected to result in, at most, de minimis costs from compliance with applicable operating requirements or minor flight rerouting for operators choosing to navigate around the controlled airspace. Since these amendments are routine and the expected impact to operators is de minimis, the FAA certifies 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 1050.1G, ''FAA National Environmental Policy Act Implementing Procedures,'' paragraph B–2.5(a), which categorically excludes from further environmental impact review rulemaking actions that designate or modify classes of airspace areas, airways, routes, and reporting points (see 14 CFR part 71, Designation of Class A, B, C, D, and E Airspace Areas; Air Traffic Service Routes; and Reporting Points); and paragraph B–2.5(k), which categorically excludes from further environmental impact review the publication of existing air traffic control procedures that do not essentially change existing tracks, create new tracks, change altitude, or change concentration of aircraft on these tracks. As such, this action is not expected to result in any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

Lists of Subjects in 14 CFR 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 OH E5 Geneva, OH [Establish]

University Hospitals Geneva Medical Center Heliport, OH

(Lat. 41°47′55″ N, long. 80°57′41″ W)

That airspace extending upward from 700 feet above the surface within a 9-mile radius of the University Hospitals Geneva Medical Center Heliport.

* * * * *

Issued in Fort Worth, Texas, on July 7, 2026.

Jerry J. Creecy,

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

[FR Doc. 2026–13947 Filed 7–9–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 73

[Docket No. FAA–2026–7162; Airspace Docket No. 26–ASO–10]

RIN 2120–AA66

Stay of Effective Date for Amendment of Using Agency and Controlling Agency for Restricted Areas R–5301, R–5302A, R–5302B, and R–5302C; NC

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule; stay.

SUMMARY: This action stays the effective date of a final rule published by the FAA in the **Federal Register** on July 6, 2026, amending FAA regulations to update using and controlling agency descriptions for restricted areas R–5301, R–5302A, R–5302B, and R–5302C. The effective date is stayed until September 3, 2026.

DATES: Effective July 10, 2026, the amendments to 14 CFR 73.53 are stayed until September 3, 2026.

ADDRESSES: A copy of 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.*

FOR FURTHER INFORMATION CONTACT: Ashley Toth, Rules and Regulations Group, Policy Directorate, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; telephone: (202) 267–8783.

SUPPLEMENTARY INFORMATION:

Background

The FAA published a final rule for Docket No. FAA–2026–7162 (91 FR 40870; July 6, 2026), amending the using agency and controlling agency descriptions for restricted areas R–5301, R–5302A, R–5302B, and R–5302C in

North Carolina. Upon publication, the FAA determined that the effective date of July 9, 2026, included in the final rule could not be accommodated due to the FAA's aeronautical charting schedule. Accordingly, the FAA is staying the effective date until September 3, 2026, to coincide with the charting schedule.

Issued in Washington, DC, on July 08, 2026.

Alex W. Nelson,

Manager, Rules and Regulations Group.

[FR Doc. 2026–13963 Filed 7–9–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[TD 10050]

RIN 1545–BQ88

Revising Qualified Domestic Trust Regulations Under Section 2056A To Update Outdated References and Procedures

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations that amend the Federal estate tax regulations applicable to estates of decedents passing property to or for the benefit of a noncitizen spouse in a domestic trust that satisfies all of the requirements under applicable Federal tax law and regulations to be a qualified domestic trust and for which the executor of the decedent's estate has made a qualified domestic trust election. These final regulations modify the existing regulations to update outdated references, information, and procedures. These final regulations primarily affect the estates of decedents passing property to or for the benefit of a noncitizen spouse in a qualified domestic trust pursuant to applicable Federal tax law.

DATES:

Effective date: These regulations are effective on July 10, 2026.

Applicability dates: For dates of applicability, see §§ 20.2056A–2(e), 20.2056A–4(e), 20.2056A–11(e), and 20.2056A–13.

FOR FURTHER INFORMATION CONTACT: Donna Douglas at 202–317–6859 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Authority

This document contains amendments to the Estate Tax Regulations (26 CFR part 20) under section 2056A of the Internal Revenue Code (Code) related to qualified domestic trusts. These final regulations are issued under express delegations of authority provided under sections 2056A(a)(2), 2056A(e), and 7805(a) of the Code. Section 2056A(a)(2) authorizes the Secretary of the Treasury or the Secretary's delegate (Secretary) to promulgate regulations that will ensure the collection of the estate tax imposed under section 2056A(b). Section 2056A(e) authorizes the Secretary to prescribe such regulations as may be necessary or appropriate to carry out the purposes of section 2056A. Section 7805(a) directs the Secretary to prescribe all needful rules and regulations for the enforcement of the Code, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

Background

1. Statutory Overview

Section 2056(d)(1) of the Code generally disallows a marital deduction for the value of property passing to a noncitizen spouse of a decedent or donor. However, section 2056(d)(2)(A) allows a marital deduction for such property passing to the decedent's surviving spouse in a qualified domestic trust (QDOT), as defined in section 2056A. Section 2056A of the Code was added by the Technical and Miscellaneous Revenue Act of 1988 (Pub. L. 100–647) and further amended by the Revenue Reconciliation Act of 1989 (Pub. L. 101–239), the Revenue Reconciliation Act of 1990 (Pub. L. 101–508), the Taxpayer Relief Act of 1997 (Pub. L. 105–34), and the Economic Growth and Tax Relief Reconciliation Act of 2001 (Pub. L. 107–16).

Generally, for purposes of sections 2056 and 2056A, section 2056A(a) defines the term ''qualified domestic trust,'' with respect to any decedent, as any trust if (1) its trust instrument meets certain requirements regarding the identity and powers of the trustee, (2) such trust meets such requirements as the Secretary may by regulations prescribe to ensure the collection of any tax imposed by section 2056A(b), and (3) an election under section 2056A by the executor of the decedent applies to such trust. Section 2056A(b) generally prescribes rules relating to a deferred estate tax on distributions of corpus from the QDOT during the spouse's lifetime and on the balance of the corpus held in the QDOT at the spouse's death (section 2056A estate tax). Section 2056A(c) provides definitions of certain relevant terms, and section 2056A(d) provides rules regarding the section 2056A election. Finally, section 2056A(e) directs the Secretary to prescribe regulations as may be necessary or appropriate to carry out the purposes of section 2056A.

2. Existing Regulatory Guidance Under Section 2056A

Proposed regulations addressing the application of sections 2056(d) and 2056A were published in the **Federal Register** (58 FR 305) on January 5, 1993 (1993 proposed regulations). The 1993 proposed regulations included proposed rules under §§ 20.2056A–1 through 20.2056A–13. Relevant to these final regulations, § 20.2056A–2 of the 1993 proposed regulations set forth the proposed qualification requirements for a QDOT; § 20.2056A–4 of the 1993 proposed regulations set forth the proposed procedures for conforming marital trusts and nontrust marital transfers to the requirements of a QDOT; and § 20.2056A–11 of the 1993 proposed regulations set forth the proposed rules relating to filing requirements and payment of the section 2056A estate tax.

On August 22, 1995, after consideration of all written comments and public hearing testimony, the 1993 proposed regulations were adopted as final regulations by the publication of TD 8612 in the **Federal Register** (60 FR 43531), with one exception: § 20.2056A–2(d) of the 1993 proposed regulations, which set forth proposed additional requirements to ensure collection of the section 2056A estate tax, was not finalized. On the same date, the Department of the Treasury (Treasury Department) and the IRS published TD 8613 in the **Federal Register** (60 FR 43554), which contained temporary regulations under § 20.2056A–2T(d) (1995 temporary regulations). The text of the 1995 temporary regulations also served, by cross-reference, as the text of reissued proposed regulations published on the same date in the **Federal Register** (60 FR 43574) to address and solicit further commentary on the additional requirements necessary to ensure collection of the section 2056A estate tax (1995 proposed regulations). On November 29, 1996, the Treasury Department and the IRS published TD 8686 in the **Federal Register** (61 FR 60551) to adopt § 20.2056A–2(d) of the 1995 proposed regulations, with modifications in response to comments, as final regulations (1996 final regulations). In an apparent oversight,