

Issued in Washington, DC, on February 23, 2021.

**Dwayne C. Morris,**

*Project Manager, Flight Standards Service,  
General Aviation and Commercial Division.*

[FR Doc. 2021-04072 Filed 2-26-21; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

[Summary Notice No.—2021–2055]

#### Petition for Exemption; Summary of Petition Received; Billings Flying Service

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

**ACTION:** Notice.

**SUMMARY:** This notice contains a summary of a petition seeking relief from specified requirements of Federal Aviation Regulations. The purpose of this notice is to improve the public's awareness of, and participation in, the FAA's exemption process. Neither publication of this notice nor the inclusion or omission of information in the summary is intended to affect the legal status of the petition or its final disposition.

**DATES:** Comments on this petition must identify the petition docket number and must be received on or before March 22, 2021.

**ADDRESSES:** Send comments identified by docket number FAA–2020–1161 using any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov> and follow the online instructions for sending your comments electronically.

- *Mail:* Send comments to Docket Operations, M–30; U.S. Department of Transportation, 1200 New Jersey Avenue SE, Room W12–140, West Building Ground Floor, Washington, DC 20590–0001.

- *Hand Delivery or Courier:* Take comments to Docket Operations in Room W12–140 of the West Building Ground Floor at 1200 New Jersey Avenue SE, Washington, DC 20590–0001, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

- *Fax:* Fax comments to Docket Operations at (202) 493–2251.

*Privacy:* In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its rulemaking process. DOT posts these comments, without edit, including any personal information the commenter provides, to

<http://www.regulations.gov>, as described in the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at <http://www.dot.gov/privacy>.

*Docket:* Background documents or comments received may be read at <http://www.regulations.gov> at any time. Follow the online instructions for accessing the docket or go to the Docket Operations in Room W12–140 of the West Building Ground Floor at 1200 New Jersey Avenue SE, Washington, DC 20590–0001, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

#### FOR FURTHER INFORMATION CONTACT:

Jesse Holston (202) 267–0810, Office of Rulemaking, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591.

This notice is published pursuant to 14 CFR 11.85.

Issued in Washington, DC.

**Timothy R. Adams,**

*Deputy Executive Director, Office of Rulemaking.*

#### Petition for Exemption

*Docket No.:* FAA–2020–1161.

*Petitioner:* Billings Flying Service.

*Section(s) of 14 CFR Affected:*

§§ 61.58(g) and 142.59(a)(1–2).

*Description of Relief Sought:* The requested exemption seeks relief from §§ 61.58(g) and 142.59(a)(1–2) of Title 14 Code of Federal Regulations (14 CFR). The exemption, if granted would allow a pilot trained by the operator, Billings Flight Service, utilizing an approved 14 CFR part 91 training program, to use a purpose built CH–47D Chinook and UH–60A/L Blackhawk simulator to conduct proficiency checks, flight crewmember training, and evaluations events.

[FR Doc. 2021-04094 Filed 2-26-21; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Highway Administration

#### Notice of Final Federal Agency Actions on Proposed Highway in California

**AGENCY:** Federal Highway Administration (FHWA), Department of Transportation (DOT).

**ACTION:** Notice of limitation on claims for judicial review of actions by the California Department of Transportation (Caltrans).

**SUMMARY:** The FHWA, on behalf of Caltrans, is issuing this notice to announce actions taken by Caltrans, that are final. The actions relate to a

proposed extension of the eastbound truck climbing lane on Interstate 10 in the Counties of San Bernardino and Riverside, State of California. Those actions grant licenses, permits, and approvals for the project.

**DATES:** By this notice, the FHWA, on behalf of Caltrans, is advising the public of final agency actions subject to 23 U.S.C. 139(l)(1). A claim seeking judicial review of the Federal agency actions on the highway project will be barred unless the claim is filed on or before July 29, 2021. If the Federal law that authorizes judicial review of a claim provides a time period of less than 150 days for filing such claim, then that shorter time period applies.

**FOR FURTHER INFORMATION CONTACT:** For Caltrans: Antonia Toledo, Senior Environmental Planner, Environmental Studies D, California Department of Transportation—District 8, 464 West 4th Street, MS–820, San Bernardino, CA 9240. Office Hours: 8:00 a.m.–5:00 p.m., Pacific Standard Time, telephone (909) 501–5741 or email [Antonia.Toldeo@dot.ca.gov](mailto:Antonia.Toldeo@dot.ca.gov). For FHWA, contact David Tedrick of FHWA at (916) 498–5024 or email [David.Tedrick@dot.gov](mailto:David.Tedrick@dot.gov).

**SUPPLEMENTARY INFORMATION:** Effective July 1, 2007, FHWA assigned, and Caltrans assumed, environmental responsibilities for this project pursuant to 23 U.S.C. 327. Notice is hereby given that the Caltrans has taken final agency actions subject to 23 U.S.C. 139(l)(1) by issuing licenses, permits, and approvals for the following highway project in the State of California: Caltrans proposes to extend the eastbound (EB) truck climbing lane (TCL) on Interstate 10 (I–10) from its current terminus, at the existing EB off-ramp to the Live Oak interchange, to east of the County Line Road EB off-ramp, at the San Bernardino County and Riverside County line. I–10 serves as the major east/west urban corridor and commuter route between Los Angeles and San Bernardino and Riverside Counties. Rural areas in eastern Riverside County are connected to the urban centers to the west via the I–10. The actions by the Federal agencies, and the laws under which such actions were taken, are described in the Final Environmental Assessment (FEA)/Finding of No Significant Impact (FONSI) for the project, issued November 10, 2020, and in other documents in Caltrans' project records. The FEA, FONSI, and other project records are available by contacting Caltrans at the addresses provided above. The Caltrans FEA, FONSI, and other project records can be viewed and downloaded from the project website at <https://www.gosbcta.com/project/i-10->

*truck-climbing-lane/*. This notice applies to all Federal agency decisions as of the issuance date of this notice and all laws under which such actions were taken, including but not limited to:

1. Council on Environmental Quality Regulations
2. National Environmental Policy Act of 1969, as amended, 42 U.S.C. 4321 *et seq.*
3. Federal-Aid Highway Act of 1970, 23 U.S.C. 109
4. MAP-21, the Moving Ahead for Progress in the 21st Century Act (Pub. L. 112-141)
5. Clean Air Act Amendments of 1990 (CAAA)
6. Clean Water Act of 1977 and 1987
7. Federal Water Pollution Control Act of 1972 (see Clean Water Act of 1977 & 1987)
8. Federal Land Policy and Management Act of 1976 (Paleontological Resources)
9. Noise Control Act of 1972
10. Endangered Species Act of 1973
11. Executive Order 11990, Protection of Wetlands
12. Executive Order 13112, Invasive Species
13. Executive Order 13186, Migratory Birds
14. Fish and Wildlife Coordination Act of 1934, as amended
15. Migratory Bird Treaty Act
16. Executive Order 11988, Floodplain Management
17. Executive Order 12898, Federal Actions to Address Environmental Justice and Low-income Populations

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

(Authority: 23 U.S.C. 139(l)(1))

Issued on: February 23, 2021.

**Rodney Whitfield,**

*Director, Financial Services, Federal Highway Administration, California Division.*

[FR Doc. 2021-04099 Filed 2-26-21; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning adopted “aggregate treatment” with respect to income inclusion amounts arising from section 951A (the global intangible low tax income inclusion or GILTI) for partnerships.

**DATES:** Written comments should be received on or before April 30, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Paul Adams, at (737) 800-6149 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Paul.D.Adams@irs.gov](mailto:Paul.D.Adams@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* S Corporation Guidance under Section 958 (Rules for Determining Stock Ownership) and Guidance Regarding the Treatment of Qualified Improvement Property under the Alternative Depreciation System for Purposes of the QBAI Rules for FDII and GILTI.

*OMB Number:* 1545-2291.

*Regulation Numbers:* TD 9986 and Notice 2020-69.

*Abstract:* The Treasury Department and the IRS published final regulations (TD 9866) in the **Federal Register** (84 FR 29288) under § 951A (final regulations). The final regulations adopted “aggregate treatment” with respect to income inclusion amounts arising from section 951A (the global intangible low tax income inclusion or GILTI) for partnerships. Under aggregate treatment, for purposes of determining the GILTI inclusion amount of any partner of a domestic partnership, each partner is treated as proportionately owning the stock of a controlled foreign corporation (CFC) owned by the partnership within the meaning of § 958(a) in the same manner as if the domestic partnership were a foreign partnership. Because only a U.S. person that is a U.S. shareholder can have a GILTI inclusion amount, a partner that is not a U.S. shareholder of a partnership-owned CFC does not have a GILTI inclusion amount determined by reference to the partnership-owned CFC. Section

1.951A-1(e)(1) applies to taxable years of foreign corporations beginning after December 31, 2017, and to taxable years of U.S. shareholders in which or with which such taxable years of foreign corporations’ end. **Current Actions:** There are no changes being made to the regulations at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals, or Households.

*Estimated Number of Respondents:* 3,688.

*Estimated Time per Respondent:* .5 minutes.

*Estimated Total Annual Burden Hours:* 1,844 hours.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 23, 2021.

**Chakinna B. Clemons,**  
*Supervisor Tax Analyst.*

[FR Doc. 2021-04109 Filed 2-26-21; 8:45 am]

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