

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

[Docket No. FAA–2020–0155; Airspace
Docket No. 20–ASO–4]

RIN 2120–AA66

**Establishment of Class E Airspace;
Wiggins, MS**

AGENCY: Federal Aviation
Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action establishes Class E airspace at Dean Griffin Memorial Airport, Wiggins, MS. Controlled airspace is necessary to accommodate new standard instrument approach procedures developed at Dean Griffin Memorial Airport, for the safety and management of instrument flight ruled (IFR) operations.

DATES: Effective 0901 UTC, September 8, 2022. The Director of the Federal Register approves this incorporation by reference action under 1 CFR 51, subject to the annual revision of FAA Order 7400.11 and publication of conforming amendments.

ADDRESSES: FAA Order 7400.11F, Airspace Designations and Reporting Points, and subsequent amendments can be viewed online at https://www.faa.gov/air_traffic/publications/. For further information, you can contact the Airspace Policy Group, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; telephone: (202) 267–8783.

FOR FURTHER INFORMATION CONTACT: Rebecca Shelby, Federal Aviation Administration, Operations Support Group, Central Service Center, 10101 Hillwood Parkway, Fort Worth, TX 76177; telephone (817) 222–5857.

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 establishes

the Class E airspace extending upward from 700 feet above the surface at Dean Griffin Memorial Airport, Wiggins, MS, to support instrument flight rule operations at this airport.

History

The FAA published a notice of proposed rulemaking in the **Federal Register** (85 FR 14427; March 12, 2020) for Docket No. FAA–2020–0155 to propose established Class E airspace extending upward from 700 feet above the surface at Dean Griffin Memorial Airport, Wiggins, MS. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received.

Class E airspace designations are published in paragraph 6005 of FAA Order 7400.11F, dated August 10, 2021, and effective September 15, 2021, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document will be published subsequently in FAA Order JO 7400.11.

**Availability and Summary of
Documents for Incorporation by
Reference**

This document amends FAA Order 7400.11F, Airspace Designations and Reporting Points, dated August 10, 2021, and effective September 15, 2021. FAA Order 7400.11F is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.11F lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

This amendment to 14 CFR part 71 by establishing the Class E airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Dean Griffin Memorial Airport, Wiggins, MS, excluding that airspace within Desoto 1 and Desoto 2 MOAs, when active. This action will enhance safety and the management of IFR operations at the airport.

FAA Order 7400.11, Airspace Designations and Reporting Points, is published yearly and effective on September 15.

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, is non-controversial and unlikely to result in adverse or negative comments. 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.

Lists of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

Adoption of 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 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 7400.11F, Airspace Designations and Reporting Points, dated August 10, 2021, and effective September 15, 2021, is amended as follows:

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

* * * * *

ASO MS E5 Wiggins, MS [Establish]

Dean Griffin Memorial Airport, MS
(Lat. 30°54'35" N, long. 089°09'41" W)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Dean Griffin Memorial Airport excluding that airspace within Desoto 1 and Desoto 2 MOAs, when active.

Issued in Fort Worth, Texas, on May 16, 2022.

Martin Skinner,

Manager, Operations Support Group, ATO Central Service Center.

[FR Doc. 2022–10940 Filed 5–20–22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

DEPARTMENT OF LABOR

Employee Benefits Security Administration

29 CFR Part 2520

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Part 4065

RIN 1210–AB97

Annual Information Return/Reports

AGENCY: Internal Revenue Service, Treasury; Employee Benefits Security Administration, Labor; Pension Benefit Guaranty Corporation.

ACTION: Final forms revisions.

SUMMARY: This document contains final forms and instructions revisions for the Form 5500 Annual Return/Report of Employee Benefit Plan and Form 5500–SF Short Form Annual Return/Report of Small Employee Benefit Plan, effective for plan years beginning on or after January 1, 2022. The changes to the forms and instructions in this document primarily implement annual reporting changes for defined benefit plans included in that proposal. A limited number of instruction changes focus on reporting for multiple-employer pension plans (including pooled employer plans). The remaining changes are technical changes that are part of the annual rollover of the Form 5500 and Form 5500–SF forms and instructions.

DATES: The final forms and instructions revisions in this document are effective for plan years beginning on or after January 1, 2022.

FOR FURTHER INFORMATION CONTACT: Janet Song, Florence Novellino, or Colleen Brisport Sequeda, Office of Regulations and Interpretations, Employee Benefits Security Administration, U.S. Department of Labor (DOL), (202) 693–8500 for questions related to reporting requirements under Title I of ERISA. For

information related to the IRS reporting requirements under the Internal Revenue Code, contact Cathy Greenwood, Employee Plans Program Management Office, Tax Exempt and Government Entities, (470) 639–2503. For information related to PBGC reporting and changes in this document, including proposed changes to the actuarial schedules, contact Karen Levin, Regulatory Affairs Division, Office of the General Counsel, Pension Benefit Guaranty Corporation, (202) 229–3559.

Customer service information: Individuals interested in obtaining general information from the DOL concerning Title I of ERISA may call the EBSA Toll-Free Hotline at 1–866–444–EBSA (3272) or visit the DOL’s website (www.dol.gov/agencies/ebsa).

SUPPLEMENTARY INFORMATION:

I. Background

Titles I and IV of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (Code), generally require pension and other employee benefit plans to file annual returns/reports concerning, among other things, the financial condition and operations of the plans.¹ Filing a Form 5500 Annual Return/Report of Employee Benefit Plan (Form 5500) or, if eligible, a Form 5500–SF Short Form Annual Return/Report of Small Employee Benefit Plan (Form 5500–SF), together with any required schedules and attachments (together “the Form 5500 Annual Return/Report”),² in accordance with related instructions, generally satisfies these annual reporting requirements. ERISA section 103 broadly sets out annual financial reporting requirements for employee benefit plans under Title I of ERISA. The Form 5500 Annual Return/Report, and related instructions and regulations, are also promulgated under the DOL’s general regulatory authority in ERISA sections 109 and 505.

The Form 5500 Annual Return/Report serves as the principal source of

information and data available to the Department of Labor (DOL or the Department), the Internal Revenue Service (IRS), and the Pension Benefit Guaranty Corporation (PBGC) (collectively the “Agencies”) concerning the operations, funding, and investments of approximately 844,000 pension and welfare benefit plans that file.³ ERISA plans cover roughly 158 million workers, retirees, and dependents of private sector pension and welfare plans⁴ with estimated assets of \$12.9 trillion.⁵ Accordingly, the Form 5500 Annual Return/Report is essential to each Agency’s enforcement, research, and policy formulation programs, as well as for the regulated community, which makes increasing use of the information as more capabilities develop to interact with the data electronically. The data is also an important source of information for use by other Federal agencies, Congress, and the private sector in assessing employee benefits, tax, and economic trends and policies. The Form 5500 Annual Return/Report also serves as a primary means by which the operations of plans can be monitored by participating employers in multiple-employer plans and other group arrangements, by plan participants and beneficiaries, and by the general public.

On September 15, 2021, the Agencies published a notice of proposed forms revisions (NPFRR) to amend the Form 5500 Annual Return/Report primarily to implement annual reporting changes related to legislative provisions in the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act) focused on multiple-employer pension plans (MEPs) and defined contribution reporting groups (DCGs). The NPFRR also set forth additional proposed changes intended to improve reporting on multiemployer and single-employer defined benefit pension plans, updated reporting on Form 5500 Annual Return/Report to

³ Estimates are based on 2019 Form 5500 filings. DOL notes that single employer welfare plans with under 100 participants that are unfunded or insured (generally don’t hold assets in trust) are exempt from filing a Form 5500 under 29 CFR 2520.104–29. Therefore, while DOL estimates there are 2.0 million health plans and 662,000 non-health welfare plans, respectively, only 69,000 and 91,000 of these plans filed a 2019 Form 5500.

⁴ Source: DOL/EBSA calculations using the Auxiliary Data for the March 2020 Annual Social and Economic Supplement to the Current Population Survey.

⁵ EBSA based these estimates on the 2019 Form 5500 Annual Return/Report filings, reported SIMPLE assets from the Investment Company Institute (ICI) Report: The U.S. Retirement Market, First Quarter 2021, and the Federal Reserve Board’s Financial Accounts of the United States Z.1 December 9, 2021.

¹ Sections 101 and 104 of Title I and section 4065 of Title IV of ERISA and sections 6057(b), 6058(a), and 6059(a) of the Code, and related regulations, impose annual reporting and filing obligations on pension and welfare benefit plans, as well as on certain other entities. Plan administrators, employers, and others generally satisfy these annual reporting obligations by filing the Form 5500 or Form 5500–SF.

² References to the “Form 5500 Annual Return/Report” may include, depending on the context, the Form 5500, the Form 5500–SF, and the Form 5500–EZ, Annual Return of One Participant (Owners/Partners and Their Spouses) Retirement Plan or a Foreign Plan (Form 5500–EZ). The Form 5500–EZ is a return that is required to satisfy section 6058(a) of the Code only. Form 5500–EZ filers are not subject to Title I of ERISA.