

the airport from six and a half miles to four miles. The 6.5-mile radius is no longer needed to contain IFR aircraft performing a circling maneuver near the airport. It also proposes to add an airspace area southeast of the airport to contain IFR aircraft performing a procedure turn maneuver for the VOR RWY 32 approach. Additionally, an airspace area north of the airport should be added to properly contain IFR departures to 1,200 feet above the surface.

This action also proposes to update the airport's geographical coordinates to match the FAA database. The coordinates should read lat. 35°44'44" N, long. 119°14'11" W.

Class E5 airspace designations are published in paragraph 6005 of FAA Order 7400.11E, dated July 21, 2020, and effective September 15, 2020, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designations listed in this document will be published subsequently in the Order.

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 will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, would not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

### Environmental Review

This proposal will be subject to an environmental analysis in accordance with FAA Order 1050.1F, "Environmental Impacts: Policies and Procedures" prior to any FAA final regulatory action.

### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

### The Proposed Amendment

Accordingly, pursuant to the authority delegated to me, the Federal Aviation Administration proposes to amend 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 7400.11E, Airspace Designations and Reporting Points, dated July 21, 2020, and effective September 15, 2020, is amended as follows:

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

\* \* \* \* \*

##### AWP CA E5 Delano, CA [Amended]

Delano Municipal Airport, CA  
(Lat. 35°44'44" N, long. 119°14'11" W)

That airspace extending upward from 700 feet above the surface within a 4-mile radius of the airport, and within 4 miles east and 8 miles west of the 157° bearing from the airport, beginning 4 miles southeast of the airport and extending to 22 miles southeast of the airport, and within 1.8 miles each side of the 342° bearing from the airport, extending from the 4-mile radius to 6.5 miles north of the airport.

Issued in Seattle, Washington, on February 22, 2021.

**B.G. Chew,**

*Acting Group Manager, Operations Support Group, Western Service Center.*

[FR Doc. 2021-04013 Filed 3-5-21; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–101657–20]

RIN 1545–BP70

#### Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income; Hearing

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

**ACTION:** Proposed rule; notice of hearing.

**SUMMARY:** This document provides a notice of public hearing on proposed

regulations relating to the foreign tax credit and relating to foreign-derived intangible income, including guidance on the disallowance of a credit or deduction for foreign income taxes with respect to dividends eligible for a dividends-received deduction; the allocation and apportionment of interest expense, foreign income tax expense, and certain deductions of life insurance companies; the definition of a foreign income tax and a tax in lieu of an income tax; transition rules relating to the impact on loss accounts of net operating loss carrybacks allowed by reason of the Coronavirus Aid, Relief, and Economic Security Act; the definition of foreign branch category and financial services income; the time at which foreign taxes accrue and can be claimed as a credit; and clarification on the rules relating to foreign-derived intangible income.

**DATES:** The public hearing is being held on Wednesday, April 7, 2021, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Thursday, March 18, 2021. If no outlines are received by March 18, 2021, the public hearing will be cancelled.

**ADDRESSES:** The public hearing is being held by teleconference. Individuals who want to testify (by telephone) at the public hearing must send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (REG–101657–20) and the word TESTIFY. For example, the subject line may say: Request to TESTIFY at Hearing for REG–101657–20. The email must include the name(s) of the speaker(s) and title(s). Send outline submissions electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG–101657–20). The outlines must be received by March 18, 2021 at [www.regulations.gov](http://www.regulations.gov), no outlines are being accepted by email. **FOR FURTHER INFORMATION CONTACT:** Concerning these proposed regulations, Tianlin (Laura) Shi at (202) 317–6987; concerning the hearing, and the access code to attend the hearing by teleconferencing, Regina Johnson at (202) 317–5177 (not toll-free numbers) or [publichearings@irs.gov](mailto:publichearings@irs.gov). If emailing please put Attend, Testify, or Agenda Request and (REG–101657–20) in the email subject line.

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking REG–101657–20 that was published in the **Federal Register** on Thursday, November 12, 2020, 85 FR 72078.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments telephonically at the hearing that previously submitted written comments by February 10, 2021, must submit an outline on the topics to be addressed and the amount of time to be devoted to each topic by March 18, 2021.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available (two days before the hearing) by emailing your request to [publichearings@irs.gov](mailto:publichearings@irs.gov). Please put "REG-101657-20 Agenda Request" in the subject line of the email.

Individuals who want to attend (by telephone) the public hearing must also send an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number (REG-101657-20) and the word "ATTEND". For example, the subject line may say: Request to ATTEND Hearing for REG-101657-20. The email requesting to attend the public hearing must be received by 5:00 p.m. two (2) business days before the date that the hearing is scheduled.

The telephonic hearing will be made accessible to people with disabilities. To request special assistance during the telephonic hearing please contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred) or by telephone at (202) 317-5177 (not a toll-free number) at least three (3) days prior to the date that the telephonic hearing is scheduled.

Any questions regarding speaking at or attending a public hearing may also be emailed to [publichearings@irs.gov](mailto:publichearings@irs.gov).

#### Crystal Pemberton,

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

[FR Doc. 2021-04291 Filed 3-5-21; 8:45 am]

BILLING CODE 4830-01-P

## OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

### 29 CFR Part 2204

#### Rules Implementing the Equal Access to Justice Act

**AGENCY:** Occupational Safety and Health Review Commission.

#### **ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document proposes to amend the Commission's procedural rules implementing the Equal Access to Justice Act to closely conform with new model rules from the Administrative Conference of the United States.

**DATES:** Comments must be received by April 7, 2021.

**ADDRESSES:** You may submit comments by any of the following methods:

- **Email:** [ctellinghuisen@oshrc.gov](mailto:ctellinghuisen@oshrc.gov). Include "Notice of proposed rulemaking, 29 CFR part 2204" in the subject line of the message.
- **Fax:** 202-606-5417.
- **Mail or Hand Delivery/Courier:** One Lafayette Centre, 1120 20th Street NW, Ninth Floor, Washington, DC 20036-3457.

All submissions must include your name, return address, and email address, if applicable. Please clearly label submissions as "Notice of proposed rulemaking, 29 CFR part 2204."

#### **FOR FURTHER INFORMATION CONTACT:**

Carter Tellinghuisen, Attorney-Advisor, Office of the General Counsel, by telephone at (202) 606-5410 ext. 211, by email at [ctellinghuisen@oshrc.gov](mailto:ctellinghuisen@oshrc.gov), or by mail at 1120 20th Street NW, Ninth Floor, Washington, DC 20036-3457.

#### **SUPPLEMENTARY INFORMATION:**

##### **I. Revisions to Part 2204**

The Occupational Safety and Health Review Commission ("Commission") has established rules of procedure implementing the Equal Access to Justice Act ("EAJA"), 5 U.S.C. 504. EAJA directs Federal agencies to consult with the Administrative Conference of the United States ("ACUS") to develop procedural rules to implement the provisions of the statute. The Commission's existing rules for EAJA proceedings are based on model rules ACUS published in 1986. On August 8, 2019, ACUS published Revised Model Rules for Implementation of the Equal Access to Justice Act to reflect subsequent amendments to the law and practice, and to promote greater accuracy and clarity. 84 FR 38934 (August 8, 2019). The Commission has reviewed the Revised Model Rules and now proposes amendments to its procedural rules consistent with the amendments made by ACUS to the model rules.

ACUS summarized and explained its amendments in the preamble to the amended model rules and in Administrative Conference Recommendation 2019-4. 84 FR 38934, 38934 (August 8, 2019); 84 FR 38927,

38933 (August 8, 2019). To the extent applicable, the Commission relies upon the rationale ACUS provided in those documents as the basis for the proposed amendments to the Commission's rules.

In addition, the Commission has determined that an adjustment for increases in the cost of living is appropriate in considering an applicant's request for attorney or agent fees. Accordingly, pursuant to 5 U.S.C. 504(b)(1)(A), the Commission proposes revising §§ 2204.303 and 2204.406(c)(2) to allow an applicant to request, with supporting documentation, an increase in hourly fees to account for inflation as measured by the consumer price index in the relevant locality.

Generally, amendments to the Commission's rules of procedure are not subject to the provisions of the Administrative Procedure Act requiring notice and opportunity for comment, 5 U.S.C. 553(b)(3)(A). Because the Commission values the views of those who appear before it, however, public comment is invited on these proposed amendments.

#### **II. Statutory and Executive Order Reviews**

*Executive Orders 12866 and 13132, and the Unfunded Mandates Reform Act of 1995:* The Review Commission is an independent regulatory agency and, as such, is not subject to the requirements of E.O. 12866, E.O. 13132, or the Unfunded Mandates Reform Act, 2 U.S.C. 1501 *et seq.*

*Regulatory Flexibility Act:* Pursuant to 5 U.S.C. 605(a), a regulatory flexibility analysis is not required because these proposed rules concern "interpretative rules, general statements of policy, or rules of agency organization, procedure, or practice" under 5 U.S.C. 553(b).

*Paperwork Reduction Act of 1995:* The Review Commission has determined that the Paperwork Reduction Act, 44 U.S.C. 3501 *et seq.*, does not apply because these proposed rules do not contain any information collection requirements that require the approval of the Office of Management and Budget (OMB).

*Congressional Review Act:* These proposed revisions do not constitute a "rule," as defined by the Congressional Review Act, 5 U.S.C. 804(3)(C), because they involve changes to agency organization, procedure, or practice that do not substantially affect the rights or obligations of non-agency parties.

#### **List of Subjects in 29 CFR Part 2204**

Administrative practice and procedure, Equal access to justice.

For the reasons set forth in the preamble, the Review Commission