is incorporated by reference in 14 CFR part 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

Availability and Summary of Documents for Incorporation by Reference

This document amends FAA Order 7400.9Z, Airspace Designations and Reporting Points, dated August 6, 2015, and effective September 15, 2015. FAA Order 7400.9Z is publicly available as listed in the **ADDRESSES** section of this document. FAA Order 7400.9Z lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points.

The Rule

This amendment to Title 14, Code of Federal Regulations (14 CFR) part 71 removes the Class E airspace area extending upward from 700 feet above the surface within a 6.3-mile radius of Byerley Airport, Lake Providence, LA. The controlled airspace is no longer necessary due to the decommissioning of the NDB and cancellation of the NDB approach at the airport.

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 7400.9Z, Airspace Designations and Reporting Points, dated August 6, 2015, and effective September 15, 2015, is amended as follows:

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

* * * * *

ASW LA E5 Lake Providence, LA (Removed)

Issued in Fort Worth, Texas, on July 28, 2016.

Walter Tweedy,

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

[FR Doc. 2016–18771 Filed 8–9–16; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF TRANSPORTATION

Office of the Secretary

14 CFR Part 383

RIN 2105–AE51

Revisions to Civil Penalty Amounts

AGENCY: Office of the Secretary (OST), Department of Transportation (DOT).

ACTION: Interim final rule.

SUMMARY: In accordance with the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015, the Department of Transportation is issuing an interim final rule to adjust for inflation the maximum civil penalty amounts for violations of certain aviation economic statutes and the rules and orders issued pursuant to these statutes.

DATES: The rule is effective August 10, 2016.

FOR FURTHER INFORMATION CONTACT: Stuart A. Hindman, Trial Attorney, Office of Aviation Enforcement and Proceedings, U.S. Department of Transportation, 1200 New Jersey Ave. SE., Washington, DC 20590, 202–366–9342, 202–366–7152 (fax), *stuart.hindman@dot.gov* (email).

SUPPLEMENTARY INFORMATION:

I. Regulatory Information

DOT is promulgating this interim final rule to ensure that the maximum civil penalty liability amounts set forth in 14 CFR part 383 that may be assessed by the Department as a result of violations of certain economic provisions of Title 49 of the United States Code reflect the statutorily mandated maximums as adjusted for inflation. Pursuant to section 701 of the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 (the 2015 Act), DOT is required to promulgate a ''catch-up adjustment'' through an interim final rule. Public Law 114–74. The 2015 Act requires the Department to adjust certain civil penalty amounts and provides clear direction for how to adjust the civil penalties, which leaves the agency little room for discretion. By operation of the 2015 Act, DOT must publish the catch-up adjustment by July 1, 2016, and the new levels must take effect no later than August 1, 2016. For these reasons, pursuant to the 2015 Act and 5 U.S.C. 553(b)(3)(B), 553(d)(3), DOT finds that good cause exists for immediate implementation of this interim final rule without prior notice and comment and with an immediate effective date.

II. Background

On November 2, 2015, the President signed into law the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015, which amended the Federal Civil Penalties Inflation Adjustment Act of 1990 (the Inflation Adjustment Act), to improve the effectiveness of civil monetary penalties and to maintain their deterrent effect. The 2015 Act requires agencies to: (1) Adjust the level of civil monetary penalties with an initial ''catch-up'' adjustment through an interim final rule (IFR); and (2) make subsequent annual adjustments for inflation.

The method of calculating inflation adjustments in the 2015 Act differs substantially from the methods used in past inflation adjustment rulemakings conducted pursuant to the Inflation Adjustment Act. Previously, adjustments to civil penalty amounts were conducted under requirements that mandated significant rounding of figures. For example, a penalty increase

that was greater than $1,000, but less than or equal to $10,000 would be rounded to the nearest multiple of $1,000. While this allowed penalties to be kept at round numbers, it meant that penalties would often not be increased at all if inflation had increased but not by a large enough factor. Furthermore, increases to penalties were capped at 10 percent. Over time, this formula caused penalties to lose value relative to total inflation.

The 2015 Act has removed these rounding requirements; now, penalty amounts are simply rounded to the nearest $1. While this results in penalty amounts that are no longer round numbers, it does ensure that penalty amounts will be increased each year to a figure commensurate with the actual calculated inflation. Furthermore, the 2015 Act ''resets'' the inflation calculations by excluding prior inflationary adjustments made under the Inflation Adjustment Act, which contributed to a decline in the real value of penalty levels. To do this, the 2015 Act requires agencies to identify, for each penalty, the year and corresponding amount(s) for which the maximum penalty level or range of minimum and maximum penalties was originally enacted by Congress or last adjusted by statute or regulation, other than pursuant to the Inflation Adjustment Act. DOT has determined that the maximum levels for the civil penalties that may be assessed for violations of aviation economic statutes and regulations pursuant to 14 CFR part 383 were established by Vision 100—Century of Aviation Reauthorization Act of 2003 (''Vision 100'') (Section 503, Pub. L. 108–176; 117 Stat. 2490, December 12, 2003), and have not been adjusted since, excluding Inflation Adjustment Act revisions.

III. Completing the Catch-Up Adjustment

The table below shows the penalties that we are increasing pursuant to the 2015 Act. These calculations follow guidance by the Office of Management and Budget (OMB), M–16–06, ''Implementation of the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015,'' dated Feb. 24, 2016.

In the first column, we have provided a description of the penalty. In the second column (''Citation,'') we have provided the United States Code (U.S.C.) statutory citation for the provision that authorizes that penalty. In the third column (''Current Penalty''), we have listed the existing penalty, and in the fourth column (''Baseline Penalty''), we have provided the amount of the penalty as enacted by Congress or changed through a mechanism other than pursuant to the Inflation Adjustment Act, which in the case of all five of these adjustments is by Vision 100. The multiplier that we have used to adjust from the CPI–U of the year of this last adjustment (2003) to the CPI–U for the current year was provided by the Office of Management and Budget; it is 1.28561. Multiplying the baseline penalty by the multiplier provides the ''New Penalty'' listed in the final column, rounded to the nearest dollar. In accordance with the 2015 Act and OMB memorandum M–16–06, however, DOT did not increase penalty levels by more than 150 percent of the corresponding levels in effect on November 2, 2015. The adjusted penalty is to be the lesser of either the preliminary new penalty arrived at via the multiplier or an amount equal to 250% of the current penalty. In the case of these five penalties, the lesser number was the figure that resulted from applying the multiplier.

Where applicable, DOT has also made conforming edits to regulatory text. In addition, we are deleting a reference to the Debt Collection Improvement Act of 1996 in section 383.1(b) of the regulatory text. The Debt Collection Improvement Act of 1996 amended the Federal Civil Penalties Inflation Adjustment Act of 1990. Additionally, in the regulatory text for section 383.1(b) we are deleting the reference to the Inflation Adjustment Act because it has been amended by the 2015 Act.

Pursuant to the 2015 Act, in the event a violation took place prior to the effective date of the new penalty level, and the DOT assessed a penalty after the effective date, the new penalty level shall be assessed in a manner consistent with applicable law. The 2015 Act does not alter DOT's statutory authority, to the extent it exists, to assess penalties below the maximum level. As the 2015 Act applies to penalties assessed after the effective date of the applicable adjustment, the 2015 Act adjusts penalties prospectively. The 2015 Act does not retrospectively change previously assessed or enforced penalties that DOT is actively collecting or has collected.

Description	Citation	Current penalty	Base line penalty	New penalty
General civil penalty for violations of certain aviation economic regulations and statutes.	49 U.S.C. 46301(a)(1)	$27,500	$25,000	$32,140
General civil penalty for violations of certain aviation economic regulations and statutes involving an individual or small business concern.	49 U.S.C. 46301(a)(1)	1,100	1,100	1,414
Civil penalties for individuals or small businesses for violations of most provisions of Chapter 401 of Title 49, including the anti-discrimination provisions of sections 40127 and 41705 and rules and orders issued pursuant to these provisions.	49 U.S.C. 46301(a)(5)(A) ...	11,000	10,000	12,856
Civil penalties for individuals or small businesses for violations of 49 U.S.C. 41719 and rules and orders issued pursuant to that provision.	49 U.S.C. 46301(a)(5)(C) ...	5,500	5,000	6,428
Civil penalties for individuals or small businesses for violations of 49 U.S.C. 41712 or consumer protection rules and orders issued pursuant to that provision.	49 U.S.C. 46301(a)(5)(D) ...	2,750	2,500	3,214

Regulatory Analysis and Notices

A. Executive Orders 12866 and 13563 and DOT Regulatory Policies and Procedures

This interim final rule has been evaluated in accordance with existing policies and procedures and is considered not significant under Executive Orders 12866 and 13563 or DOT's Regulatory Policies and Procedures; therefore, the rule has not been reviewed by the Office of Management and Budget (OMB) under Executive Order 12866.

The increase of the maximum civil penalty will impact entities and individuals that are found to be in violation of certain aviation economic and consumer protection statutes, rules, and orders. There is no direct cost to any regulated entity or individual unless the entity or individual is found to have committed a violation. Furthermore, the economic impact of the interim final rule is expected to be minimal to the extent that preparation of a regulatory evaluation is not warranted.

B. Regulatory Flexibility Analysis

The Regulatory Flexibility Act of 1980 (5 U.S.C. 601, *et seq.*) requires an assessment of the impact of proposed and final rules on small entities unless the agency certifies that the proposed regulation will not have a significant economic impact on a substantial number of small entities. An air carrier or a foreign air carrier is a small business if it provides air transportation only with small aircraft (*i.e.,* aircraft with up to 60 seats/18,000 pound payload capacity). *See* 14 CFR 399.73.

The revision of the civil penalty amount will raise potential penalties for individuals and small businesses with regard to violations of certain aviation economic regulations and statutes or consumer protection rules and orders. Because the largest increase to the maximum civil penalty affecting small entities is only $2,856, the aggregate economic impact of this rulemaking on small entities should be minimal and would only be borne by those entities found in violation of the regulations.

Accordingly, I hereby certify that this action will not have a significant economic impact on a substantial number of small entities.

In addition, DOT has determined the RFA does not apply to this rulemaking. The 2015 Inflation Act requires DOT to publish an interim final rule and does not require DOT to complete notice and comment procedures under the APA. The Small Business Administration's *A Guide for Government Agencies: How to Comply with the Regulatory Flexibility Act* (2012), provides that:

> If, under the APA or any rule of general applicability governing federal grants to state and local governments, the agency is required to publish a general notice of proposed rulemaking (NPRM), the RFA must be considered [citing 5 U.S.C. 604(a)]. . . . If an NPRM is not required, the RFA does not apply.

Therefore, because the 2015 Inflation Act does not require an NPRM for this rulemaking, the RFA does not apply.

C. Executive Order 13132 (Federalism)

This interim final rule has been analyzed in accordance with the principles and criteria contained in Executive Order 13132 (''Federalism''). This regulation has no substantial direct effects on the States, the relationship between the national government and the States, or the distribution of power and responsibilities among the various levels of government. It does not contain any provision that imposes substantial direct compliance costs on State and local governments. It does not contain any new provision that preempts state law, because states are already preempted from regulating in this area under the Airline Deregulation Act, 49 U.S.C. 41713. Therefore, the consultation and funding requirements of Executive Order 13132 do not apply.

D. Executive Order 13084

This rule has been analyzed in accordance with the principles and criteria contained in Executive Order 13084 (''Consultation and Coordination with Indian Tribal Governments''). Because none of the measures in the rule will significantly or uniquely affect the communities of the Indian tribal governments or impose substantial direct compliance costs on them, the funding and consultation requirements of Executive Order 13084 do not apply.

E. Paperwork Reduction Act

Under the Paperwork Reduction Act, before an agency submits a proposed collection of information to OMB for approval, it must publish a document in the **Federal Register** providing notice of and a 60-day comment period on, and otherwise consult with members of the public and affected agencies concerning, each proposed collection of information. This rule imposes no new information reporting or record keeping necessitating clearance by the Office of Management and Budget.

F. National Environmental Policy Act

The Department has analyzed the environmental impacts of this interim final rule pursuant to the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321 *et seq.*) and has determined that it is categorically excluded pursuant to DOT Order 5610.1C, Procedures for Considering Environmental Impacts (44 FR 56420, Oct. 1, 1979). Categorical exclusions are actions identified in an agency's NEPA implementing procedures that do not normally have a significant impact on the environment and therefore do not require either an environmental assessment (EA) or environmental impact statement (EIS). *See* 40 CFR 1508.4. In analyzing the applicability of a categorical exclusion, the agency must also consider whether extraordinary circumstances are present that would warrant the preparation of an EA or EIS. *Id.* Paragraph 3.c.6.i of DOT Order 5610.1C categorically excludes ''[a]ctions relating to consumer protection, including regulations.'' The purpose of this rulemaking is to adjust the maximum civil penalties for violations of certain aviation consumer protection statutes, regulations, and orders. The Department does not anticipate any environmental impacts, and there are no extraordinary circumstances present in connection with this rulemaking.

G. Unfunded Mandates Reform Act

The Department analyzed the interim final rule under the factors in the Unfunded Mandates Reform Act of 1995. The Department considered whether the rule includes a federal mandate that may result in the expenditure by State, local, and tribal governments, in the aggregate, or by the private sector, of $100,000,000 or more (adjusted annually for inflation) in any one year. The Department has determined that this interim final rule will not result in such expenditures. Accordingly, this interim final rule is not subject to the Unfunded Mandates Reform Act.

List of Subjects in 14 CFR Part 383

Administrative practice and procedure, Penalties.

For the reasons stated in the preamble, the Office of the Secretary of Transportation amends 14 CFR part 383 as set forth below:

PART 383—CIVIL PENALTIES

■ 1. The authority citation for 14 CFR Part 383 is revised to read as follows:

Authority: Sec. 701, Pub. L. 114–74, 129 Stat. 584; Sec. 503, Pub. L. 108–176, 117 Stat. 2490; Pub. L. 101–410, 104 Stat. 890; Sec. 31001, Pub. L. 104–134.

■ 2. Section 383.1 is revised to read as follows:

§ 383.1 Purpose and periodic adjustment.

(a) *Purpose.* This part adjusts the civil penalty liability amounts prescribed in 49 U.S.C. 46301(a) for inflation in accordance with the Act cited in paragraph (b) of this section.

(b) *Periodic Adjustment.* DOT will periodically adjust the maximum civil penalties set forth in 49 U.S.C. 46301 and this part as required by the Federal Civil Penalties Inflation Adjustment Act of 1990 as amended by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015.

■ 3. Section 383.2 is revised to read as follows:

§ 383.2 Amount of penalty.

Civil penalties payable to the U.S. Government for violations of Title 49, Chapters 401 through 421, pursuant to 49 U.S.C. 46301(a), are as follows:

(a) A general civil penalty of not more than $32,140 (or $1,414 for individuals or small businesses) applies to violations of statutory provisions and rules or orders issued under those provisions, other than those listed in paragraph (b) of this section, (*see* 49 U.S.C. 46301(a)(1));

(b) With respect to small businesses and individuals, notwithstanding the general $1,414 civil penalty, the following civil penalty limits apply:

(1) A maximum civil penalty of $12,856 applies for violations of most provisions of Chapter 401, including the anti-discrimination provisions of sections 40127 (general provision), and 41705 (discrimination against the disabled) and rules and orders issued pursuant to those provisions (*see* 49 U.S.C. 46301(a)(5)(A));

(2) A maximum civil penalty of $6,428 applies for violations of section 41719 and rules and orders issued pursuant to that provision (*see* 49 U.S.C. 46301(a)(5)(C)); and

(3) A maximum civil penalty of $3,214 applies for violations of section 41712 or consumer protection rules or orders (*see* 49 U.S.C. 46301(a)(5)(D)).

Issued in Washington, DC, under authority delegated at 49 CFR 1.27(n), on: August 5, 2016.

Molly J. Moran,

Acting General Counsel.

[FR Doc. 2016–19003 Filed 8–9–16; 8:45 am]

BILLING CODE 4910–9X–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[TD 9781]

RIN 1545–BN02

Preparer Tax Identification Number (PTIN) User Fee Update

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to the imposition of certain user fees on tax return preparers. The final regulations supersede and adopt the text of temporary regulations that reduced the user fee to apply for or renew a preparer tax identification number (PTIN) from $50 to $33. The final regulations affect individuals who apply for or renew a PTIN. The Independent Offices Appropriations Act of 1952 authorizes the charging of user fees.

DATES: *Effective Date:* These regulations are effective on September 9, 2016. *Applicability Date:* For date of applicability, see § 300.13(d).

FOR FURTHER INFORMATION CONTACT: Concerning the final regulations, Hollie M. Marx at (202) 317–6844; concerning cost methodology, Eva J. Williams at (202) 803–9728 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Summary of Comments

This document contains final regulations relating to the imposition of a user fee to apply for or renew a PTIN. The Independent Offices Appropriations Act of 1952 (IOAA), which is codified at 31 U.S.C. 9701, authorizes agencies to prescribe regulations that establish user fees for services provided by the agency. The charges must be fair and must be based on the costs to the government, the value of the service to the recipient, the public policy or interest served, and other relevant facts. The IOAA provides that regulations implementing user fees are subject to policies prescribed by the President; these policies are set forth in the Office of Management and Budget Circular A–25, 58 FR 38142 (July 15, 1993) (OMB Circular A–25).

Under OMB Circular A–25, federal agencies that provide services that confer special benefits on identifiable recipients beyond those accruing to the general public are to establish user fees that recover the full cost of providing the special benefit. An agency that seeks to impose a user fee for government-provided services must calculate the full cost of providing those services, review user fees biennially, and update them as necessary.

Section 6109(a)(4) of the Internal Revenue Code (Code) authorizes the Secretary to prescribe regulations for the inclusion of a tax return preparer's identifying number on a return, statement, or other document required to be filed with the IRS. On September 30, 2010, the Treasury Department and the IRS published final regulations under section 6109 (REG–134235–08) in the **Federal Register** (TD 9501) (75 FR 60315) (PTIN regulations) to provide that, for returns or claims for refund filed after December 31, 2010, the identifying number of a tax return preparer is the individual's PTIN or such other number prescribed by the IRS in forms, instructions, or other appropriate guidance. The PTIN regulations require a tax return preparer who prepares or who assists in preparing all or substantially all of a tax return or claim for refund after December 31, 2010 to have a PTIN. Final regulations (REG–139343–08) published in the **Federal Register** (TD 9503) (75 FR 60316) on September 30, 2010, established a $50 user fee to apply for or renew a PTIN. The ability to prepare tax returns and claims for refund for compensation is a special benefit, for which the IRS may charge a user fee to recover the full costs of providing the special benefit.

Pursuant to the guidelines in OMB Circular A–25, the IRS recalculated its cost of providing services under the PTIN application and renewal process and determined that the full cost of administering the PTIN program going forward is reduced from $50 to $33 per application or renewal. On October 30, 2015, the Treasury Department and the IRS published in the **Federal Register** (80 FR 66851–01) a notice of proposed rulemaking by cross-reference to temporary regulations (REG–121496–15) proposing amendments to regulations under 26 CFR part 300. On the same date, the Treasury Department and the IRS published in the **Federal Register** (80 FR 66792–01) temporary regulations (TD 9742) that reduced the amount of the user fee to obtain or renew a PTIN from $50 to $33 per original or renewal application. Five electronic public comments were submitted under the regulation number for the proposed regulations, but their contents related to issues other than a user fee for applying for or renewing a PTIN and are not relevant to these regulations. The comments are available for public