

(3) For service information identified in this AD, contact International Aero Engines AG, 628 Hebron Avenue, Suite 400, Glastonbury, CT 06033; phone: 860-368-3700; fax: 860-368-4600; email: iaefinfo@iaev2500.com; Web site: <https://www.iaeworld.com>.

(4) You may review copies of the service information at the FAA, Engine & Propeller Directorate, 12 New England Executive Park, Burlington, MA. For information on the availability of this material at the FAA, call 781-238-7125.

(5) You may also review copies of the service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: http://www.archives.gov/federal-register/cfr/ibr_locations.html.

Issued in Burlington, Massachusetts, on May 2, 2012.

Peter A. White,

Manager, Engine & Propeller Directorate, Aircraft Certification Service.

[FR Doc. 2012-12329 Filed 5-22-12; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 73

[Docket No. FAA-2012-0510; Airspace Docket No. 12-ASO-17]

RIN 2120-AA66

Amendment of Restricted Area R-2101; Anniston Army Depot, AL

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action amends the description of restricted area R-2101, Anniston Army Depot, AL, by removing the abbreviation “CST” from the time of designation, and by including a controlling agency for the restricted area. This amendment does not change the dimensions of, or activities conducted within, R-2101.

DATES: Effective date 0901 UTC, July 26, 2012.

FOR FURTHER INFORMATION CONTACT: Paul Gallant, Airspace, Regulations and ATC Procedures Group, Office of Airspace Services, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591; telephone: (202) 267-8783.

SUPPLEMENTARY INFORMATION:

Background

The time of designation for R-2101 currently reads “0700 to 1800 CST, Monday–Friday.” Since the restricted

area lies completely within the central time zone, it is unnecessary to specify “CST” in the description. The use of “CST” has led to confusion about the time of designation during that part of the year when daylight saving time is in effect. The intended time of designation for the restricted areas is 0700–1800 local time, Monday–Friday, during both standard time and daylight saving time periods.

Currently, R-2101 does not have a designated controlling agency. A controlling agency is the air traffic control facility that exercises control of the airspace when it is not in use by the using agency for its designated purpose. Since the using agency releases R-2101 during periods when it is not scheduled for use, the FAA is designating a controlling agency to enable joint use of the airspace during such periods.

The Rule

This action amends Title 14, Code of Federal Regulations (14 CFR) part 73 by removing “CST” from the time of designation for restricted area R-2101, Anniston Army Depot, AL, and inserting the words “local time” in its place. The time of designation is amended to read “0700 to 1800 local time, Monday–Friday.” In addition, the FAA, Atlanta Air Route Traffic Control Center (ARTCC) is designated as the controlling agency for the restricted area. A controlling agency enables joint use of the airspace during periods when it is not required by the military using agency. These changes do not alter the current dimensions or usage of the restricted area.

Because this action is a minor editorial change that does not alter the physical location or utilization of the restricted areas, I find that notice and public procedures under 5 U.S.C. 553(b) are unnecessary.

Section 73.21 of Title 14 CFR part 73 was republished in FAA Order 7400.8T, effective February 16, 2011.

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. Therefore, this regulation: (1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under Department of Transportation (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, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

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 the 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 amends airspace descriptions to keep them current.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1E, Environmental Impacts: Policies and Procedures, paragraph 311d. This action updates the technical description of special use airspace that does not alter the dimensions, altitudes, or use of the airspace. It is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

List of Subjects in 14 CFR Part 73

Airspace, Prohibited areas, Restricted areas.

Adoption of Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 73 as follows:

PART 73—SPECIAL USE AIRSPACE

- 1. The authority citation for part 73 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

- 2. § 73.21 is amended as follows:

§ 73.21 [Amended]

* * * * *

R-2101 Anniston Army Depot, AL [Amended]

By replacing the current time of designation and adding a controlling agency as follows:

Time of designation. 0700 to 1800 local time, Monday–Friday.

Controlling agency. FAA, Atlanta
ARTCC.

Issued in Washington, DC, on May 17,
2012.

Ellen Crum,

*Acting Manager, Airspace, Regulations and
ATC Procedures Group.*

[FR Doc. 2012-12576 Filed 5-22-12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9590]

RIN 1545-BJ82

Health Insurance Premium Tax Credit

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the health insurance premium tax credit enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, as amended by the Medicare and Medicaid Extenders Act of 2010, the Comprehensive 1099 Taxpayer Protection and Repayment of Exchange Subsidy Overpayments Act of 2011, the Department of Defense and Full-Year Continuing Appropriations Act, 2011, and the 3% Withholding Repeal and Job Creation Act. These final regulations provide guidance to individuals who enroll in qualified health plans through Affordable Insurance Exchanges (Exchanges) and claim the premium tax credit, and to Exchanges that make qualified health plans available to individuals and employers.

DATES: *Effective Date:* These regulations are effective on May 23, 2012.

Comment date: Comments will be accepted until August 21, 2012.

Applicability Date: For date of applicability, see § 1.36B-1(o).

ADDRESSES: Comments should be submitted to Internal Revenue Service, CC:PA:LPD:PR (REG-131491-10), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044, or electronically to www.regulations.gov (IRS REG-131491-10). Alternatively, comments may be hand delivered between the hours of 8 a.m. and 4 p.m. Monday to Friday to CC:PA:LPD:PR (REG-131491-10), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. All comments will be available for public inspection and copying.

FOR FURTHER INFORMATION CONTACT:

Shareen S. Pflanz, (202) 622-4920, or Andrew S. Braden, (202) 622-4960 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork and Reduction Act (44 U.S.C. 3507(d)) under control number 1545-2232.

The collection of information in these final regulations is in § 1.36B-5. The information will help the IRS properly reconcile the amount of the premium tax credit with advance credit payments made under section 1412 of the Patient Protection and Affordable Care Act (42 U.S.C. 18082). The collection of information is required to comply with the provisions of section 36B(f)(3) of the Internal Revenue Code (Code). 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 control number assigned by the Office of Management and Budget.

The estimated total annual reporting burden is 250,000 hours. The estimated annual burden per respondent is 5,000 hours. The estimated number of respondents is 50.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224, and to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

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 return information are confidential, as required by 26 U.S.C. 6103.

Background

This document contains final regulations that amend the Income Tax Regulations (26 CFR part 1) under section 36B relating to the premium tax credit. Section 36B was enacted by the Patient Protection and Affordable Care Act, Public Law 111-148 (124 Stat. 119 (2010)), and the Health Care and Education Reconciliation Act of 2010, Public Law 111-152 (124 Stat. 1029 (2010)) (collectively, the Affordable Care Act). On August 17, 2011, a notice of

proposed rulemaking (REG-131491-10) was published in the **Federal Register** (76 FR 50931). Written comments responding to the notice of proposed rulemaking were received. The comments are available for public inspection at www.regulations.gov or on request. A public hearing was held on November 17, 2011. After consideration of all the comments, the proposed regulations are adopted as amended by this Treasury decision. The comments and revisions are discussed in the preamble.

Explanation of Provisions and Summary of Comments

1. Premium Tax Credit Definitions

a. Family Size

The proposed regulations define a taxpayer's family as the individuals for whom a taxpayer claims a deduction for a personal exemption under section 151 for the taxable year, which may include the taxpayer, the taxpayer's spouse, and dependents. The proposed regulations also clarify that the family includes individuals who are not applicable individuals under section 5000A(d) and thus are not subject to the penalty for failing to maintain minimum essential coverage.

Commentators recommended clarifying that the family also includes individuals who are exempt under section 5000A(e) from the requirement to maintain minimum essential coverage. Accordingly, the final regulations clarify that a family may include all individuals not subject to the section 5000A penalty.

Some commentators disagreed with the rule in the proposed regulations that a taxpayer's family includes a child only if the taxpayer is allowed a dependency exemption deduction for the child. Commentators suggested that taxpayers should be able to compute a premium tax credit based on premiums for a child for whom the person is not allowed a dependency exemption deduction. Section 36B(d)(1) defines the family as the individuals for whom the taxpayer is allowed a personal exemption deduction under section 151. Accordingly, the final regulations do not adopt these comments. We note however, that the non-dependent child may be able to claim a premium tax credit if otherwise eligible. See § 1.36B-3(h).

b. Requirement To File a Return for Purposes of Household Income

Under section 36B, household income includes the modified adjusted gross income of a dependent who is required to file a return of tax imposed by section