

7400.11M, which lists Class A, B, C, D, and E airspace areas, air traffic service routes, and reporting points, is publicly available as listed in the **ADDRESSES** section of this document.

The Rule

This action modifies 14 CFR part 71 by establishing Class E airspace extending upward from 700 feet above the surface within a 7.2-mile radius of Ranch at Double Gates Airport, Coleman, TX. This action is the result of instrument procedures being developed for this heliport to support IFR operations.

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. It, therefore: (1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Order 2100.6B, “Rulemaking and Guidance Procedure” (March 10, 2025); and (3) is expected to result in, at most, de minimis costs from compliance with applicable operating requirements or minor flight rerouting for operators choosing to navigate around the controlled airspace. Since these amendments are routine and the expected impact to operators is de minimis, the FAA certifies 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 1050.1G, “FAA National Environmental Policy Act Implementing Procedures,” paragraph B–2.5(a), which categorically excludes from further environmental impact review rulemaking actions that designate or modify classes of airspace areas, airways, routes, and reporting points (see 14 CFR part 71, Designation of Class A, B, C, D, and E Airspace Areas; Air Traffic Service Routes; and Reporting Points); and paragraph B–2.5(k), which categorically excludes from further environmental impact review the publication of existing air traffic control procedures that do not essentially change existing tracks, create new tracks, change altitude, or change concentration of aircraft on these tracks. Additionally, the FAA determined that

this action is not expected to result in any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

Lists of Subjects in 14 CFR 71

Airspace, Incorporation by reference, Navigation (air).

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 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 JO 7400.11M, Airspace Designations and Reporting Points, dated July 30, 2026, and effective September 15, 2026, is amended as follows:

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

* * * * *

ASW TX E5 Coleman, TX [Establish]

Ranch at Double Gates Airport, TX
(Lat. 31°36′02″ N, long. 99°24′58″ W)

That airspace extending upward from 700 feet above the surface within a 7.2-mile radius of the Ranch at Double Gates Airport.

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Issued in Fort Worth, Texas, on October 8, 2026.

Courtney E. Johns,

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

[FR Doc. 2026–21145 Filed 10–15–26; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 73

[Docket No. FAA–2023–0451; Airspace
Docket No. 20–ASO–27]

RIN 2120–AA66

Establishment of Restricted Areas R–5306G and R–5306H and Amendment of Restricted Areas R–5306C and R–5306E; Cherry Point, NC

AGENCY: Federal Aviation
Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action establishes restricted areas R–5306G and R–5306H at Marine Corps Air Station (MCAS), Cherry Point, NC. This action also amends R–5306C and R–5306D by modifying two latitude/longitude coordinates and amends the controlling agency for R–5306A, R–5306C, R–5306D, and R–5306E to reflect MCAS Cherry Point Combined Center Radar Approach Control (CERAP).

DATES: Effective date 0901 UTC,
December 24, 2026.

ADDRESSES: A copy of the notice of proposed rulemaking (NPRM), all comments received, this final rule, and all background material may be viewed online at www.regulations.gov using the FAA Docket number. Electronic retrieval help and guidelines are available on the website. It is available 24 hours each day, 365 days each year. An electronic copy of this document may also be downloaded from www.federalregister.gov.

FOR FURTHER INFORMATION CONTACT:

Ashley Toth, Airspace Regulation Group, Operational Policy, Federal Aviation Administration, 800 Independence Avenue SW, Washington, DC 20591; telephone: (202) 267–8783.

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 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 modifies restricted area airspace at Cherry Point, NC, to enhance aviation safety and accommodate essential U.S. Marine Corps training activities.

History

The FAA published an NPRM for Docket No. FAA–2023–0451 in the **Federal Register** (88 FR 18444; March 29, 2023), proposing to establish restricted areas R–5306G and R–5306H and to amend restricted areas R–5306C and R–5306D at MCAS Cherry Point, NC. Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. One comment was received, expressing support for the proposal.

Differences From the NPRM

In the NPRM, the legal descriptions for R–5306A, R–5306C, R–5306D, and R–5306E used the controlling agency's full name, Marine Corps Air Station Cherry Point Combined Center Radar Approach Control (CERAP). In the final rule, the descriptions use the acronym MCAS Cherry Point CERAP to be consistent with other controlling agency descriptions associated with MCAS Cherry Point. This represents a ministerial adjustment that does not alter the boundaries of the restricted areas, times of use, etc. Accordingly, FAA finds good cause that recirculating the NPRM for notice and comment is unnecessary.

The Rule

This action amends 14 CFR part 73 by establishing restricted areas R–5306G and R–5306H, modifying R–5306C and R–5306D, and updating the controlling agency for R–5306A, R–5306C, R–5306D, and R–5306E at Cherry Point, NC. R–5306G and R–5306H overlie restricted areas R–5306C, R–5306D, and R–5306E. R–5306G extends from 18,000 feet mean sea level (MSL) to 23,000 feet MSL. The time of designation is intermittent, 0600–0000 local time Monday through Friday, other times by NOTAM. R–5306H extends from 23,001 feet MSL to 27,000 feet MSL. The time of designation is intermittent, by NOTAM, 4 hours in advance, 0001–1230 local time, May 1–October 31. This action also amends two latitude/longitude coordinates used in the legal description of R–5306C and R–5306D and amends the controlling agency for R–5306A, R–5306C, R–5306D, and R–5306E to MCAS Cherry Point CERAP.

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. It, therefore: (1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Order 2100.6B, “Rulemaking and Guidance Procedure” (March 10, 2025); and (3) is anticipated to have a minimal economic impact, as it only affects air traffic procedures and air navigation, resulting in at most de minimis costs from minor rerouting of flights. Since this is a routine matter that only affects air traffic procedures with de minimis impact on operators, 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 is adopting the United States Marine Corps' (USMC) Environmental Assessment for the enhancement of air and ground training and readiness via the FAA's establishment of restricted areas R–5306G and R–5306H and the subsequent Continuing Environmental Review Statements (CERs) completed on September 14, 2023, and December 5, 2023. The USMC's EA and FAA's adoption of that EA were produced in accordance with the requirements of the National Environmental Policy Act (NEPA) (42 U.S.C. 4321 *et seq.*) and the FAA's procedural provisions of NEPA in FAA Orders 1050.1G (“FAA National Environmental Policy Act Implementing Procedures”), and JO 7400.2R, (“Procedures for Handling Airspace Matters”), which set forth the FAA's procedures for evaluating changes to the NAS which includes establishing and modifying SUA. The FAA, in fulfilling its mandated role as a NEPA Cooperating Agency for the USMC's proposed actions within restricted areas R–5306G and R–5306H, adopted the U.S. Marine Corps Final EA in a separate FAA NEPA adoption document and Record of Decision (ROD).

Additionally, the FAA has determined that the action of modifying two latitude/longitude coordinates and amending the controlling agency for R–5306A, R–5306C, R–5306D, and R–5306E qualifies for categorical exclusion under the National Environmental Policy Act (42 U.S.C. 4321 *et seq.*) and in accordance with FAA Order 1050.1G, Environmental Impacts: Policies and

Procedures, paragraph B–2.5(d), which categorically excludes from further environmental impact review modification of the technical description of special use airspace (SUA) that does not alter the dimensions, altitudes, or times of designation of the airspace (such as changes in designation of the controlling or using agency, or correction of typographical errors). As such, this action, as it relates to R–5306A, R–5306C, R–5306D, and R–5306E, is not expected to result in any potentially significant environmental impacts. In accordance with the FAA's NEPA implementation policy and procedures regarding extraordinary circumstances, the FAA has reviewed this action for factors and circumstances in which a normally categorically excluded action may have a significant environmental impact requiring further analysis. The FAA has determined that no extraordinary circumstances exist that warrant preparation of an environmental assessment or environmental impact statement with respect to R–5306A, R–5306C, R–5306D, and R–5306E.

List of Subjects in 14 CFR Part 73

Airspace, Prohibited areas, Restricted areas.

The 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 14 CFR Part 73 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.

§ 73.53 North Carolina (NC) [Amended]

■ 2. Section 73.53 is amended as follows:

* * * * *

R–5306A Cherry Point, NC [Amended]

Boundaries. Beginning at lat. 35°23'16" N., long. 76°34'39" W; to lat. 35°18'16" N, long. 76°16'39" W; to lat. 35°04'31" N, long. 76°04'29" W; to lat. 34°46'46" N, long. 76°24'44" W; to lat. 34°46'01" N, long. 76°29'59" W; to lat. 35°08'01" N, long. 76°51'19" W; thence to the point of beginning.

Designated altitudes. Surface to but not including FL 180.

Time of designation. Continuous.

Controlling agency. USMC, MCAS Cherry Point CERAP.

Using agency. USMC, Commanding Officer, U.S. Marine Corps Air Station Cherry Point, NC.

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R-5306C Cherry Point, NC [Amended]

Boundaries. Beginning at lat. 34°51'01" N, long. 77°05'29" W; to lat. 34°42'01" N, long. 76°54'44" W; to lat. 34°41'51" N, long. 76°56'19" W; to lat. 34°37'36" N, long. 76°56'19" W; thence southwest along a line 3 nautical miles from and parallel to the shoreline; to lat. 34°34'16" N, long. 77°08'51" W; to lat. 34°34'31" N, long. 77°08'59" W; to lat. 34°44'51" N, long. 77°14'39" W; to lat. 34°49'31" N, long. 77°09'59" W; thence to the point of beginning.

Designated altitudes. From 1,200 feet MSL to but not including FL 180.

Time of designation. Continuous.

Controlling agency. USMC, MCAS Cherry Point CERAP.

Using agency. USMC, Commanding Officer, U.S. Marine Corps Air Station Cherry Point, NC.

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R-5306D Cherry Point, NC [Amended]

Boundaries. Beginning at lat. 34°44'51" N, long. 77°14'39" W; to lat. 34°34'31" N, long. 77°08'59" W; to lat. 34°34'16" N, long. 77°08'51" W; thence southwest along a line 3 nautical miles from and parallel to the shoreline; to lat. 34°30'26" N, long. 77°15'55" W; to lat. 34°33'01" N, long. 77°18'59" W; to lat. 34°36'06" N, long. 77°26'07" W; to lat. 34°40'01" N, long. 77°21'59" W; to lat. 34°39'11" N, long. 77°20'49" W; thence to the point of beginning.

Designated altitudes. Surface to but not including FL 180.

Time of designation. Continuous.

Controlling agency. USMC, MCAS Cherry Point CERAP.

Using agency. USMC, Commanding General, Marine Corps Installations East-Marine Corps Base Camp Lejeune, NC.

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R-5306E Cherry Point, NC [Amended]

Boundaries. Beginning at lat. 34°40'21" N, long. 77°22'11" W; to lat. 34°40'01" N, long. 77°21'59" W; to lat. 34°36'06" N, long. 77°26'07" W; to lat. 34°38'13" N, long. 77°25'59" W; thence to the point of beginning.

Designated altitudes. Surface to but not including FL 180.

Time of designation. Continuous.

Controlling agency. USMC, MCAS Cherry Point CERAP.

Using agency. USMC, Commanding General, Marine Corps Installations East-Marine Corps Base Camp Lejeune, NC.

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R-5306G Cherry Point, NC [New]

Boundaries. Beginning at lat. 34°51'01" N, long. 77°05'29" W; to lat. 34°42'01" N, long. 76°54'44" W; to lat. 34°41'51" N, long. 76°56'19" W; to lat. 34°37'36" N, long. 76°56'19" W; thence southwest 3 NM from and parallel to the shoreline; to lat. 34°30'26" N, long. 77°15'55" W; to lat. 34°33'01" N, long. 77°18'59" W; to lat. 34°36'06" N, long. 77°26'07" W; to lat. 34°38'13" N, long. 77°25'59" W; to lat. 34°40'21" N, long. 77°22'11" W; to lat. 34°40'01" N, long. 77°21'59" W; to lat. 34°39'11" N, long. 77°20'49" W; to lat. 34°44'51" N, long.

77°14'39" W; to lat. 34°49'31" N, long. 77°09'59" W; to the point of beginning.

Designated altitudes. 18,000 feet MSL to 23,000 feet MSL.

Time of designation. Intermittent, 0600–0000 local time Monday-Friday, other times by NOTAM.

Controlling agency. USMC, MCAS Cherry Point CERAP.

Using agency. USMC, Commanding Officer, U.S. Marine Corps Air Station Cherry Point, NC.

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R-5306H Cherry Point, NC [New]

Boundaries. Beginning at lat. 34°51'01" N, long. 77°05'29" W; to lat. 34°42'01" N, long. 76°54'44" W; to lat. 34°41'51" N, long. 76°56'19" W; to lat. 34°37'36" N, long. 76°56'19" W; thence southwest 3 NM from and parallel to the shoreline; to lat. 34°30'26" N, long. 77°15'55" W; to lat. 34°33'01" N, long. 77°18'59" W; to lat. 34°36'06" N, long. 77°26'07" W; to lat. 34°38'13" N, long. 77°25'59" W; to lat. 34°40'21" N, long. 77°22'11" W; to lat. 34°40'01" N, long. 77°21'59" W; to lat. 34°39'11" N, long. 77°20'49" W; to lat. 34°44'51" N, long. 77°14'39" W; to lat. 34°49'31" N, long. 77°09'59" W; to the point of beginning.

Designated altitudes. 23,001 feet MSL to 27,000 feet MSL.

Time of designation. Intermittent, by NOTAM 4 hours in advance, 0001–1230 local time May 1 through October 31.

Controlling agency. FAA, Washington ARTCC.

Using agency. USMC, Commanding Officer, U.S. Marine Corps Air Station Cherry Point, NC.

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Issued in Washington, DC, on October 9, 2026.

Brian Eric Konie,

Acting Manager, Airspace Regulation Group.

[FR Doc. 2026–21179 Filed 10–15–26; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 10059]

RIN 1545–BJ87

Non-Applicability of Section 357(c) to Consolidated Groups

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations clarifying that, in the case of certain transfers between members of a consolidated group, a transferee's assumption of certain liabilities will not reduce the transferor's basis in the transferee's stock received in the

transfer. These final regulations affect consolidated groups and their members.

DATES: *Effective date:* These final regulations are effective on October 16, 2026.

Applicability date: For the date of applicability, see § 1.1502–80(d)(4).

FOR FURTHER INFORMATION CONTACT: William W. Burhop at (202) 317–5363 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Authority**

The final regulations contained in this Treasury decision are issued under the authority of section 1502 of the Internal Revenue Code (Code), which authorizes the Secretary of the Treasury or the Secretary's delegate (Secretary) to prescribe regulations for an affiliated group of corporations that join in filing (or that are required to join in filing) a consolidated return (consolidated group) to clearly reflect, and to prevent the avoidance of, the Federal income tax liability of the consolidated group. For purposes of carrying out those objectives, section 1502 authorizes the Secretary to prescribe rules that may be different from the provisions of chapter 1 of the Code (chapter 1) that would apply if the corporations composing the consolidated group filed separate returns.

Additionally, these regulations are issued pursuant to section 7805(a) of the Code, which authorizes the Secretary to prescribe all needful rules and regulations for the enforcement of the Code, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

Background*I. Overview*

This Treasury decision contains final regulations that revise the Income Tax Regulations (26 CFR part 1) issued under the authority of section 1502 (consolidated return regulations) to clarify that, in the case of certain transfers between members of a consolidated group, a transferee member's assumption of liabilities to which section 357(c) of the Code applies will not reduce the transferor member's basis in the transferee member's stock received in the transfer. Terms used in the consolidated return regulations generally are defined in § 1.1502–1.

II. Section 1.1502–80

Section 1.1502–80, which was promulgated on March 18, 1992 (see TD 8402, 57 FR 9385), provides rules regarding the applicability of provisions of law other than the consolidated