

BOBBR, GA	WP	(Lat. 33°19'57" N., long. 83°08'19" W.)
JACET, GA	WP	(Lat. 33°29'41" N., long. 82°06'28" W.)
<b>T-292 RKMRT, GA to JACET, GA [New]</b>		
RKMRT, GA	WP	(Lat. 34°03'37" N., long. 85°15'03" W.)
POLL, GA	WP	(Lat. 34°08'57" N., long. 84°46'50" W.)
CCATT, GA	WP	(Lat. 34°16'15" N., long. 84°09'05" W.)
REELL, GA	WP	(Lat. 34°01'33" N., long. 83°31'44" W.)
TRREE, GA	WP	(Lat. 33°47'15" N., long. 82°55'30" W.)
JACET, GA	WP	(Lat. 33°29'41" N., long. 82°06'28" W.)
<b>T-293 CHUTT, AL to DAISI, GA [New]</b>		
CHUTT, AL	WP	(Lat. 32°13'23" N., long. 85°03'06" W.)
NFTRY, GA	WP	(Lat. 33°02'03" N., long. 85°09'06" W.)
RTLRY, GA	WP	(Lat. 33°45'18" N., long. 85°07'48" W.)
HONRR, GA	WP	(Lat. 33°57'35" N., long. 85°01'28" W.)
POLL, GA	WP	(Lat. 34°08'57" N., long. 84°46'50" W.)
DAISI, GA	WP	(Lat. 34°26'08" N., long. 84°25'51" W.)
<b>T-294 HEFIN, AL to GRANT, GA [New]</b>		
HEFIN, AL	Fix	(Lat. 33°35'55" N., long. 85°25'11" W.)
BBAT, GA	WP	(Lat. 33°07'14" N., long. 84°46'13" W.)
JMPPR, GA	WP	(Lat. 32°57'42" N., long. 84°33'19" W.)
GRANT, GA	Fix	(Lat. 32°49'45" N., long. 84°22'36" W.)
<b>T-296 JMPPR, GA to TACKL, GA [New]</b>		
JMPPR, GA	WP	(Lat. 32°57'42" N., long. 84°33'19" W.)
BBASS, GA	WP	(Lat. 33°11'33" N., long. 83°59'21" W.)
TATRS, GA	WP	(Lat. 33°20'37" N., long. 83°51'37" W.)
TACKL, GA	WP	(Lat. 33°44'25" N., long. 83°30'31" W.)
<b>T-297 PAIRA, GA to REELL, GA [New]</b>		
PAIRA, GA	WP	(Lat. 32°31'48" N., long. 84°31'42" W.)
NFTRY, GA	WP	(Lat. 33°02'03" N., long. 85°09'06" W.)
HEFIN, AL	Fix	(Lat. 33°35'55" N., long. 85°25'11" W.)
RKMRT, GA	WP	(Lat. 34°03'37" N., long. 85°14'03" W.)
CHTTE, GA	WP	(Lat. 34°23'18" N., long. 84°52'55" W.)
DAISI, GA	WP	(Lat. 34°26'08" N., long. 84°25'51" W.)
AWSON, GA	Fix	(Lat. 34°28'49" N., long. 83°59'03" W.)
REELL, GA	WP	(Lat. 34°01'33" N., long. 83°31'44" W.)
<b>T-319 CCLAY, GA to BLEWW, GA [New]</b>		
CCLAY, GA	WP	(Lat. 33°18'11" N., long. 84°24'41" W.)
DUNCS, GA	WP	(Lat. 33°27'34" N., long. 84°25'23" W.)
SHURT, GA	WP	(Lat. 33°32'13" N., long. 84°25'50" W.)
KLOWD, GA	WP	(Lat. 33°43'59" N., long. 84°26'05" W.)
BLEWW, GA	WP	(Lat. 33°58'14" N., long. 84°25'43" W.)
<b>T-321 BBOAT, GA to BIGNN, GA [New]</b>		
BBOAT, GA	WP	(Lat. 33°16'51" N., long. 83°28'10" W.)
TACKL, GA	WP	(Lat. 33°44'25" N., long. 83°30'31" W.)
REELL, GA	WP	(Lat. 34°01'33" N., long. 83°31'44" W.)
BIGNN, GA	WP	(Lat. 34°20'34" N., long. 83°33'07" W.)
<b>T-323 CROCS, GA to HIGGI, NC [New]</b>		
CROCS, GA	WP	(Lat. 32°27'18" N., long. 82°46'29" W.)
BOBBR, GA	WP	(Lat. 33°19'57" N., long. 83°08'19" W.)
BIGNN, GA	WP	(Lat. 34°20'34" N., long. 83°33'07" W.)
ZPPLN, NC	WP	(Lat. 34°59'47" N., long. 83°49'38" W.)
HIGGI, NC	WP	(Lat. 35°26'47" N., long. 83°46'41" W.)

Issued in Washington, DC, on November 4, 2013.

Gary A. Norek,

Manager, Airspace Policy and ATC  
Procedures Group.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-114122-12]

RIN 1545-BK96

#### Controlled Group Regulation Examples; Hearing Cancellation

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

**ACTION:** Cancellation of a notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations that propose revisions to examples that illustrate the controlled group rules

related to regulated investment companies.

**DATES:** The public hearing originally scheduled for December 9, 2013 at 10 a.m. is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on August 2, 2013 (78 FR 46851) announced that a public hearing was scheduled for December 9, 2013, at 10 a.m. in the IRS Auditorium,

Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is under section 851(c) of the Internal Revenue Code.

The public comment period for these regulations expired on October 31, 2013. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Friday, November 8, 2013, no one has requested to speak. Therefore, the public hearing scheduled for December 9, 2013, is cancelled.

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2013-27451 Filed 11-14-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-120927-13]

RIN-1545-BL61

#### Treatment of Income From Indian Fishing Rights-Related Activity as Compensation

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations that would clarify that amounts paid to an Indian tribe member as remuneration for services performed in a fishing rights-related activity may be treated as compensation for purposes of applying the limits on qualified plan benefits and contributions. These regulations would affect sponsors of, and participants in, employee benefit plans of Indian tribal governments.

**DATES:** Comments and requests for a public hearing must be received by February 13, 2014.

**ADDRESSES:** Send submissions to CC:PA:LPD:PR (REG-120927-13), room 5205, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-120927-13), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically via the Federal eRulemaking Portal at

[www.regulations.gov](http://www.regulations.gov) (IRS REG-120927-13).

#### FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Sarah Bolen or Pamela Kinard at (202) 622-6060 or (202) 317-6700; concerning the submission of comments or to request a public hearing, Oluwafunmilayo Taylor, (202) 622-7180 or (202) 317-6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Indian tribal governments (ITGs) and individual tribe members conduct fishing activities to generate revenue, protect critical habitats, and preserve tribal customs and traditions. Various treaties, federal statutes, and Presidential executive orders reserve to Indian tribe members the right to fish for subsistence and commercial purposes both on and off reservations. Because many of the treaties, statutes, and executive orders were adopted before passage of the Federal income tax, they often do not expressly address the question of whether income derived by Indians and ITGs from protected fishing activities is exempt from taxation. See H.R. Rep. 100-1104, at p. 77 (1988).

Congress added section 7873 to the Internal Revenue Code as part of the Technical and Miscellaneous Revenue Act of 1988 (Pub. L. 100-647). Section 7873(a)(1) provides that no income tax shall be imposed on income derived from a fishing rights-related activity of an Indian tribe by (A) a member of the tribe directly or through a qualified Indian entity, or (B) a qualified Indian entity. Section 7873(a)(2) provides that no employment tax shall be imposed on remuneration paid for services performed in a fishing rights-related activity of an Indian tribe by a member of such tribe for another member of such tribe or for a qualified Indian entity. Thus, section 7873(a) exempts income derived from a fishing rights-related activity ("fishing rights-related income") from both income and employment taxes.

Section 7873(b)(1) defines fishing rights-related activity with respect to an Indian tribe as any activity directly related to harvesting, processing, or transporting fish harvested in the exercise of a recognized fishing right of the tribe or to selling such fish but only if substantially all of such harvesting was performed by members of such tribe.

Section 415(a)(1) provides that a trust that is part of a pension, profit-sharing, or stock bonus plan shall not constitute

a qualified trust under section 401(a) if (A) in the case of a defined benefit plan, the plan provides for the payment of benefits with respect to a participant which exceed the limitation of section 415(b), or (B) in the case of a defined contribution plan, contributions and other additions under the plan with respect to any participant for any taxable year exceed the limitation of section 415(c).

Section 415(b)(1) provides that benefits with respect to a participant exceed the annual limitation for defined benefit plans if, when expressed as an annual benefit (within the meaning of section 415(b)(2)), the participant's annual benefit is greater than the lesser of \$160,000 (as adjusted in accordance with section 415(d)(1)) or 100 percent of the participant's average compensation for the participant's high 3 years.

Section 415(b)(3) provides that, for purposes of section 415(b)(1), a participant's high 3 years will be the period of consecutive calendar years (not more than 3) during which the participant had the greatest aggregate compensation from the employer. In the case of an employee within the meaning of section 401(c)(1) (that is, a self-employed individual treated as an employee), the preceding sentence is applied by substituting for "compensation from the employer" the following: "the participant's earned income (within the meaning of section 401(c)(2) but determined without regard to any exclusion under section 911)."

Section 415(c)(1) provides that contributions and other additions with respect to a participant exceed the annual limitation for defined contribution plans if, when expressed as an annual addition (within the meaning of section 415(c)(2)) to the participant's account, the participant's annual addition is greater than the lesser of \$40,000 (as adjusted in accordance with section 415(d)(1)) or 100 percent of the participant's compensation. Section 415(c)(3) provides that the term "participant's compensation" means the compensation of the participant from the employer for the year. Section 1.415(c)-2(a) of the Income Tax Regulations generally provides that compensation from the employer within the meaning of section 415(c)(3) includes all items of remuneration described in § 1.415(c)-2(b), but excludes the items of remuneration described in § 1.415(c)-2(c).

Section 1.415(c)-2(b) generally provides that, for purposes of applying the limitations of section 415, the term compensation means remuneration for services. Specifically, under § 1.415(c)-2(b)(1), compensation includes