

■ **Par. 33.** Section 49.4271–1 is amended by revising paragraphs (a) and (b) and adding paragraph (g) to read as follows:

**§ 49.4271–1 Tax on transportation of property by air.**

(a) *Purpose of this section.* Section 4271 of the Internal Revenue Code (Code) imposes a 6.25 percent tax on amounts paid within or without the United States for the taxable transportation of property (as defined in section 4272 of the Code). This section sets forth rules as to the general applicability of the tax. This section also sets forth rules authorized by section 4272(b)(2) which exempt from tax payments for the transportation of property by air in the course of exportation (including shipment to a possession of the United States) by continuous movement, and in due course so exported.

(b) *Imposition of tax*—(1) The tax imposed by section 4271 applies only to amounts paid to persons engaged in the business of transporting property by air for hire.

(2) The tax imposed by section 4271 does not apply to amounts paid for the transportation of property by air if such transportation is furnished on an aircraft having a maximum certificated takeoff weight (as defined in section 4281(b) of the Code) of 6,000 pounds or less, unless such aircraft is operated on an established line or when such aircraft is a jet aircraft. The tax imposed by section 4271 also does not apply to any payment made by one member of an affiliated group (as defined in section 4282(b) of the Code) to another member of such group for services furnished in connection with the use of an aircraft if such aircraft is owned or leased by a member of the affiliated group and is not available for hire by persons who are not members of such group.

\* \* \* \* \*

(g) *Applicability date.* This section applies to amounts paid on and after January 19, 2021. For rules that apply before that date, see 26 CFR part 49, revised as of April 1, 2020.

■ **Par. 34.** Section 49.4271–2 is added to read as follows:

**§ 49.4271–2 Aircraft management services.**

For rules regarding the exemption for certain amounts paid by aircraft owners for aircraft management services, see § 49.4261–10. This section applies to amounts paid on and after January 19, 2021. For rules that apply before that date, see 26 CFR part 49, revised as of April 1, 2020.

**§ 49.4282–1 [Reserved]**

■ **Par. 35.** Add and reserve § 49.4282–1.

**Sunita Lough,**

*Deputy Commissioner for Services and Enforcement.*

Approved: January 10, 2021.

**David J. Kautter,**

*Assistant Secretary of the Treasury (Tax Policy).*

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**DEPARTMENT OF EDUCATION**

**34 CFR Parts 600, 602, 668, 673, 674, 682, and 685**

**Federal Student Aid Programs (Student Assistance General Provisions, Federal Perkins Loan Program, William D. Ford Federal Direct Loan Program, and Federal-Work Study Programs)**

**AGENCY:** Office of Postsecondary Education, Department of Education.

**ACTION:** Updated waivers and modifications of statutory and regulatory provisions; correction.

**SUMMARY:** On December 11, 2020, the Department of Education published in the **Federal Register** a notice updating waivers and modifications of statutory and regulatory provisions governing the Federal student financial aid programs under the authority of the Higher Education Relief Opportunities for Students Act of 2003 (HEROES Act). This document corrects the date through which certain waivers and modifications extend.

**DATES:** Effective January 19, 2021.

**FOR FURTHER INFORMATION CONTACT:**

Barbara Hoblitzell, by telephone: (202) 453–7583 or by email:

*Barbara.Hoblitzell@ed.gov*, or Gregory Martin, by telephone: (202) 453–7535 or by email: *Gregory.Martin@ed.gov*.

If you use a telecommunications device for the deaf (TDD) or text telephone (TTY), call the Federal Relay Service (FRS), toll free, at 1–800–877–8339.

**SUPPLEMENTARY INFORMATION:**

*Corrections:* In FR document 2020–27042, appearing on page 79856 in the **Federal Register** of December 11, 2020, the following corrections are made:

1. On page 79857, in the third column, in the third paragraph, in the third sentence, remove the word “further”, and add a new fourth sentence “On December 4, 2020, the Secretary further extended those benefits through January 31, 2021.”

2. On page 79862, in the first column, in the section titled “Repayment of a Loan (34 CFR 682.209)”, remove the fifth sentence and add in its place “Following the President’s Memorandum of August 8, 2020, and the Secretary’s subsequent announcement on December 4, 2021, the Secretary is further extending until January 31, 2021, in accordance with the prior announcement, the waivers of the regulatory provisions in §§ 682.202 and 682.209 that require that interest be charged on FFEL loans held by the Department from March 13, 2020, through March 27, 2020, and from October 1, 2020 through January 31, 2021.”

3. On page 79862, in the second column, in the section titled “Obligation to Repay (34 CFR 685.207)”, remove the fifth, sixth, and seventh sentences and add in their place “The period of this benefit was extended to December 31, 2020 by the President’s Memorandum of August 8, 2020. On December 4, 2020, the Secretary further extended the period of this benefit through January 31, 2021. Accordingly, Direct Loans are automatically placed in an administrative forbearance status that is currently scheduled to be in effect from March 13, 2020, through January 31, 2021.”

4. On page 79863, in the first column, in the section titled “Capitalization of Interest Under the Income-Contingent Repayment Plan (34 CFR 685.209)”, in the second paragraph, remove “January” and add in its place “February”.

5. On page 79863, in the first column, in the section titled “Capitalization of Interest Under the Income-Contingent Repayment Plan (34 CFR 685.209)”, in the fourth paragraph, remove “December 31, 2020” and add in its place “January 31, 2021”.

6. On page 79863, in the second column, in the section titled “Section 3513 of the CARES Act”, remove the second paragraph and add in its place “On August 8, 2020, the President issued a memorandum directing the Secretary to continue to waive interest and payments on such loans until December 31, 2020. On December 4, 2020, the Secretary further extended these benefits through January 31, 2021. Therefore, in accordance with the prior announcement, the Secretary is using her authority under the HEROES Act to modify the terms of the benefits provided under section 3513 of the CARES Act such that they will continue to be provided to borrowers until January 31, 2021.”

*Accessible Format:* On request to one of the program contact persons listed under **FOR FURTHER INFORMATION**

**CONTACT**, individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3 file, braille, large print, audiotape, or compact disc, or other accessible format.

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**Robert L. King,**

*Assistant Secretary for the Office of Postsecondary Education.*

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## DEPARTMENT OF EDUCATION

### 34 CFR Chapter II

[Docket ID ED-2020-OESE-0037]

#### **Final Priorities, Requirements, Definitions, and Selection Criteria—Promise Neighborhoods (PN) Program**

**AGENCY:** Office of Elementary and Secondary Education, Department of Education.

**ACTION:** Final priorities, requirements, definitions, and selection criteria.

**SUMMARY:** The Assistant Secretary for the Office of Elementary and Secondary Education announces priorities, requirements, definitions, and selection criteria under the PN program, Assistance Listing Number 84.215N. The Assistant Secretary may use one or more of these priorities, requirements, definitions, and selection criteria for competitions in fiscal year (FY) 2021 and later years. We take this action to make program improvements based on lessons learned over the last decade and to improve program outcomes.

**DATES:** These priorities, requirements, definitions, and selection criteria are effective February 18, 2021.

**FOR FURTHER INFORMATION CONTACT:** Adrienne Hawkins, U.S. Department of Education, 400 Maryland Avenue SW, Room 4W220, Washington, DC 20202. Telephone: (202) 453-5638. Email: [Adrienne.Hawkins@ed.gov](mailto:Adrienne.Hawkins@ed.gov).

If you use a telecommunications device for the deaf (TDD) or a text telephone (TTY), call the Federal Relay Service (FRS), toll free, at 1-800-877-8339.

#### **SUPPLEMENTARY INFORMATION:**

*Purpose of Program:* The PN program is authorized under the Elementary and Secondary Education Act of 1965, as amended (ESEA). The purpose of the PN program is to significantly improve the academic and developmental outcomes of children living in the most distressed communities of the United States, including ensuring school readiness, high school graduation, and access to a community-based continuum of high-quality services. The program serves neighborhoods with high concentrations of low-income individuals; multiple signs of distress, which may include high rates of poverty, childhood obesity, academic failure, and juvenile delinquency, adjudication, or incarceration; and schools implementing comprehensive support and improvement activities or targeted support and improvement activities under section 1111(d) of the ESEA. All strategies in the continuum of solutions must be accessible to children with disabilities and English learners.

*Program Authority:* 20 U.S.C. 7273-7274.

We published a notice of proposed priorities, requirements, definitions, and selection criteria (NPP) for this program in the **Federal Register** on June 29, 2020 (85 FR 38801). The NPP contained background information and our reasons for proposing the particular priorities, requirements, definitions, and selection criteria.

Except for minor editorial and technical revisions, there are no differences between the proposed priorities, requirements, definitions, and selection criteria and these final priorities, requirements, definitions, and selection criteria.

*Public Comment:* In response to our invitation in the NPP, eight comments were received, two of which were relevant to the proposed priorities, requirements, definitions, and selection criteria.

Generally, we do not address technical and other minor changes, or suggested changes the law does not

authorize us to make under the applicable statutory authority. In addition, we do not address general comments that raised concerns not directly related to the NPP.

*Analysis of Comments and Changes:* An analysis of the comments and of any changes in the proposed priorities, requirements, definitions, and selection criteria follows.

*Comment:* One commenter noted the importance of child nutrition to successful outcomes and recommended that we include a focus on nutrition education.

*Discussion:* While we agree with the commenter that there is a need to focus on nutrition education, we do not believe that it is necessary to revise the proposed priorities, requirements, definitions, or selection criteria to address this specific need. Under the program statute, applicants already have flexibility to propose interventions or strategies to address nutrition needs for children, their families, and community members.

*Changes:* None.

*Comment:* One commenter asserted that the application requirements are too burdensome for applicants that are small entities. The commenter also contended that, by allowing projects to focus on different issues impacting low-income children, it may be difficult to fairly compare applications in the selection process. The commenter stated that applications should be evaluated to determine whether the proposed project would significantly improve the academic outcomes of the children proposed to be served and whether the proposed project is supported by a needs analysis and evidence-based practices.

*Discussion:* We appreciate the comment regarding the size of the applying entity and burden level. In recognition of this relationship we have established three priorities to level the playing field for all applicants. Two of the three priorities, Non-Rural and Non-Tribal Communities, and Tribal Communities, can be found elsewhere in this NPP. The Rural Communities priority can be found in the program statute.

Regarding the commenter's concern that applications be fairly considered during the selection process, the peer review process is designed for applications to be evaluated against selection criteria alone; we instruct our peer reviewers not to compare applications. Additionally, applicants should design projects that meet the needs of their respective communities, a key element of a successful PN project. Our peer reviewers rely on the