

All comments will be available for public inspection and copying. A public hearing may be scheduled if requested by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is Sara Paige Shepherd, Office of Associate Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and the Treasury Department participated in the development of the regulations.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 continues to read as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** In § 1.121–3, paragraphs (b) through (f), (h), (k), and (l) are revised to read as follows:

#### § 1.121–3 Reduced maximum exclusion for taxpayers failing to meet certain requirements.

[The text of proposed paragraphs (b) through (f), (h), (k), and (l) of § 1.121–3 is the same as the text of paragraphs (b) through (f), (h), (k), and (l) of § 1.121–3T published elsewhere in this issue of the **Federal Register**.]

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*  
[FR Doc. 02–32279 Filed 12–23–02; 8:45 am]

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#### FEDERAL COMMUNICATIONS COMMISSION

#### 47 CFR Part 25

[IB Docket No. 00–248; FCC 02–257]

#### Streamlining and Other Revisions of the Commission's Rules Governing the Licensing of, and Spectrum Usage by, Satellite Network Earth Stations and Space Stations

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.

**SUMMARY:** In this document the Commission invites comments on

revising part 25 of the Commission's rules to increase the number of earth station applications that can be processed routinely or, in the alternative, to streamline the processing of earth station applications. The Commission's intent is to expedite the processing of earth station applications, thereby accelerating the provision of service to the public.

**DATES:** Comments are due on or before March 10, 2003, and reply comments are due on or before April 8, 2003.

**FOR FURTHER INFORMATION CONTACT:** Steven Spaeth at (202) 418–1539. Internet: *sspaeth@fcc.gov*, International Bureau, Federal Communications Commission, Washington, DC 20554.

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's further notice of proposed rulemaking in IB Docket No. 00–248, FCC 02–257, adopted September 16, 2002, and released on September 26, 2002. The complete text of this FNPRM is available for inspection and copying during normal business hours in the FCC Reference Center (Room), 445 12th Street, SW., Washington, DC 20554, and also may be purchased from the Commission's copy duplicating contractor is Qualex International, Portals II, 445 12th Street, SW., Room CY–B402, Washington, DC 20554.

#### Summary of the Further Notice of Proposed Rulemaking

In this further notice of proposed rulemaking (FNPRM) the Commission recognized several benefits to streamlining its review of smaller-than-routine earth station applications. First, it noted that technological improvements have enabled satellite communications systems to maintain service performance while decreasing the aperture of the earth station antennas used to deliver satellite services to end users. Those technological improvements benefit end users because smaller antennas are less expensive to manufacture, and it is easier to find suitable locations to install smaller antennas. As a result, expediting the processing of applications for smaller-than-routine earth station antennas should expedite the provision of useful satellite services to the public, including the provision of Internet services to rural areas.

The Commission did not anticipate that adoption of its proposals for streamlining its review of smaller-than-routine earth station antennas would have any negative effect on terrestrial wireless operations in frequency bands that are shared with Fixed-Satellite Service (FSS) operations. The

Commission noted that none of its proposals would affect the procedures for coordinating terrestrial wireless operations with FSS operations in shared bands. The Commission further observed that adoption of the proposals in the *NPRM*, 66 FR 1283, January 8, 2001, would not affect the contours of any FSS earth station operating in bands shared with the Fixed Service. In other words, none of the proposals in the *NPRM* increase the risk of harmful interference to terrestrial wireless services. The Commission explicitly invited comments from any terrestrial wireless operator who believes its operations might be affected in some way by any of the proposals in the *NPRM*. No terrestrial wireless operator submitted any comments in response to the *NPRM*.

#### Conclusion

Accordingly, in the FNPRM the Commission proposes to reduce the minimum antenna size for routine processing of C-band earth stations to 3.7 meters. The Commission also proposes to begin the antenna gain envelope at 3° off-axis outside the GSO orbital plane for Ku-band earth stations, and to increase the antenna gain pattern limits in the backlobe for Ku-band earth stations, and for Ka-band earth stations operating in frequency bands that are not shared with terrestrial wireless operations. The Commission also invites comment on proposal for addressing earth station pointing error concerns. The Commission also solicit comment on several Satellite Industry Association (SIA) proposals for which the record in this proceeding is not yet fully developed. In its *ex parte* statements, SIA proposes several new and revised rules. Many of those proposals were also raised in the original record in this proceeding, and that record is sufficient to enable us to act on those issues. The Commission had decided not to act on any of SIA's proposals at this time, however, until we can consider all of SIA's proposals together.

#### Paperwork Reduction Act

This *Further NPRM* contains proposed information collections. As part of its continuing effort to reduce paperwork burdens, we invite the general public and the Office of Management and Budget (OMB) to take this opportunity to comment on the information collections contained in this *Further NPRM*, as required by the Paperwork Reduction Act of 1995, Public Law 104–13. Public and agency comments are due at the same time as other comments on this *Further NPRM*; OMB comments are due by April 8,

2003. Comments should address: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the Commission, including whether the information shall have practical utility; (b) the accuracy of the Commission's burden estimates; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology. Written comments on the proposed information collection requirement should be filed with the Commission's Secretary, and a copy should be submitted to Judy Boley Herman, Federal Communications Commission, Room 1-C804, 445 12th Street, SW., Washington, DC 20554, or via the Internet to [jbHerman@fcc.gov](mailto:jbHerman@fcc.gov), and Jeanette Thornton, OMB Desk Officer, 10236 NEOB, 725 17th Street NW., Washington DC 20503, or via the Internet to [jthornto@mp.eop.gov](mailto:jthornto@mp.eop.gov).

#### *Initial Regulatory Flexibility Analysis*

As required by the Regulatory Flexibility Act of 1980, 5 U.S.C. 603. Members of the public may file written comments on the IRFA within the deadline for comments on the FNPRM. The Commission requested comments on the number and identity of small entities that would be significantly impacted by the proposed rule changes in this further notice of proposed rulemaking.

#### *Procedures for Filing Comments on the Further Notice of Proposed Rulemaking*

Pursuant to §§ 1.415 and 1.419 of the Commission's rules, 47 CFR 1.415 and 1.419, interested parties may file comments on or before March 10, 2003, and reply comments on or before April 8, 2003. Comments may be filed using the Commission's Electronic Comment Filing System (ECFS) or by paper copies. See *Electronic Filing of Documents in Rulemaking Proceedings*, 63 FR 24121 (April 6, 1998). Comments filed through the ECFS can be sent as an electronic file via the Internet to <http://www.fcc.gov/e-file/ecfs.html>. Generally, only one copy of an electronic submission must be filed. If multiple docket or rulemaking numbers appear in the caption of this proceeding, however, commenters must transmit one electronic copy of the comments to each docket or rulemaking number referenced in the caption. In completing the transmittal screen, commenters should include their full name, U.S. Postal Service mailing address, and the applicable docket or rulemaking

number. Parties may also submit an electronic comment by Internet e-mail. To get filing instructions for e-mail comments, commenters should send an e-mail to [ecfs@fcc.gov](mailto:ecfs@fcc.gov), and should include the following words in the body of the message, "get form <your e-mail address>." A sample form and directions will be sent in reply.

Parties who choose to file by paper must file an original and four copies of each filing. If more than one docket or rulemaking number appear in the caption of this proceeding, commenters must submit two additional copies for each additional docket or rulemaking number. Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail (although we continue to experience delays in receiving U.S. Postal Service mail). The Commission's contractor, Vistrionix, Inc., will receive hand-delivered or messenger-delivered paper filings for the Commission's Secretary at 236 Massachusetts Avenue, NE., Suite 110, Washington, DC 20002. The filing hours at this location are 8 a.m. to 7 p.m. All hand deliveries must be held together with rubber bands or fasteners. Any envelopes must be disposed of before entering the building. Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD 20743. U.S. Postal Service first-class mail, Express Mail, and Priority Mail should be addressed to 445 12th Street, SW., Washington, DC 20554. All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission.

Parties who choose to file by paper should also submit their comments on diskette. The diskettes should be submitted to the Commission's Secretary, Marlene H. Dortch, Office of the Secretary, Federal Communications Commission, Portals II, 445 12th Street, SW., Washington, DC. The Commission's contractor, Vistrionix, Inc., will receive hand-delivered diskette filings for the Commission's Secretary at 236 Massachusetts Avenue, NE., Suite 110, Washington, DC 20002. The filing hours at this location are 8 a.m. to 7 p.m. All hand deliveries must be held together with rubber bands or fasteners. Any envelopes must be disposed of before entering the building. Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Compton Drive, Capitol Heights, MD 20743. U.S. Postal Service first-class mail, Express Mail, and Priority Mail should be addressed to 445 12th Street,

SW., Washington, DC 20554. All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission. Such a submission should be on a 3.5-inch diskette formatted in an IBM compatible format using Word for Windows or compatible software. The diskette should be accompanied by a cover letter and should be submitted in "read only" mode. The diskettes should be clearly labeled with the commenter's name, the docket number of this proceeding, type of pleading (comment or reply comment), date of submission, and the name of the electronic file on the diskette. The label should also include the following phrase "Disk Copy—Not an Original." Each diskette should contain only one party's pleading, preferably in a single electronic file. In addition, commenters must send diskette copies to the Commission's copy contractor, Qualex International, Portals II, 445 12th Street, SW., Room CY-B402 Washington, DC 20554.

#### **List of Subjects in 47 CFR Part 25**

Satellite communications.  
Federal Communications Commission.  
**Marlene H. Dortch,**  
*Secretary.*  
[FR Doc. 02-32294 Filed 12-23-02; 8:45 am]  
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## **FEDERAL COMMUNICATIONS COMMISSION**

### **47 CFR Part 73**

[DA 02-3362; MM Docket No. 01-291; RM-10301]

#### **Radio Broadcasting Services; Cherokee, OK**

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule; dismissal.

**SUMMARY:** Maurice Salsa ("Salsa") filed a petition for rule making requesting the allotment of FM Channel 237C2 to Cherokee, Oklahoma, as that community's first local aural transmission service. See 66 FR 53755, October 24, 2001. Robert Fabian ("Fabian") filed a counterproposal regarding the communities of Cherokee and Ft. Supply, Oklahoma. Subsequently, Salsa and Fabian each withdrew their interests in this proceeding. A showing of continuing interest is required before a channel will be allotted to a community. Further, Commission policy refrains from making an allotment in the absence of an expression of interest. Therefore,