from a qualified tax practitioner that the donee is an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (g)(4)(A)(ii) or section 4942(j)(3). In the case of a determination based on written advice, the determination will be considered as made in good faith if the foundation reasonably relied in good faith on the written advice in accordance with the requirements of §1.6664–4(c)(1).

Furthermore, the affidavit or written advice must set forth sufficient facts concerning the operations and support of the donee organization for the Internal Revenue Service to determine that the donee organization would be likely to qualify as an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (g)(4)(A)(ii)) or section 4942(j)(3).

(ii) Definitions. For purposes of this paragraph (a)(6)—
(a) The term “foreign organization” means any organization that is not described in section 170(c)(2)(A).
(b) The term “qualified tax practitioner” means an attorney, a certified public accountant, or an enrolled agent, within the meaning of 31 CFR 10.2 and 10.3, who is subject to the requirements in 31 CFR part 10.

(iii) Effective/applicability date. Paragraph (a)(6) of this section will apply with respect to grants made after the date of publication of the Treasury decision adopting this paragraph as a final regulation in the Federal Register. However, a private foundation may rely on these proposed regulations with respect to grants made on or after September 24, 2012.

Par. 3. Section 53.4945–5 is amended by revising paragraph (a)(5) to read as follows:

§53.4945–5 Grants to organizations.
(a) * * *
(5) Certain foreign organizations—(i) In general. If a private foundation makes a grant to a foreign organization, which does not have a ruling or determination letter that it is an organization described in section 509(a)(1), (a)(2), or (a)(3) or section 4940(d)(2), the grant will nonetheless be treated as a grant made to an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (g)(4)(A)(ii) or section 4940(d)(2) if the grantor private foundation has made a good faith determination that the grantee organization is an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (g)(4)(A)(ii) or section 4940(d)(2). A “good faith determination” ordinarily will be considered as made if the determination is based on an affidavit of the grantee organization or written advice from a qualified tax practitioner that the grantee is an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (g)(4)(A)(ii) or section 4940(d)(2). In the case of a determination based on written advice, the determination will be considered as made in good faith if the foundation reasonably relied in good faith on the written advice in accordance with the requirements of §1.6664–4(c)(1).

Furthermore, the affidavit or written advice must set forth sufficient facts concerning the operations and support of the donee organization for the Internal Revenue Service to determine that the donee organization would be likely to qualify as an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (g)(4)(A)(ii)) or section 4940(d)(2). In the case of a determination based on written advice, the determination will be considered as made in good faith if the foundation reasonably relied in good faith on the written advice in accordance with the requirements of §1.6664–4(c)(1).

Additionally, a “good faith determination” ordinarily will be considered as made if the determination is based on an affidavit of the grantee organization or written advice from a qualified tax practitioner that the grantee is an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (g)(4)(A)(ii) or section 4940(d)(2). In the case of a determination based on written advice, the determination will be considered as made in good faith if the foundation reasonably relied in good faith on the written advice in accordance with the requirements of §1.6664–4(c)(1).

FEDERAL COMMUNICATIONS COMMISSION
47 CFR Part 73
[MB Docket No. 12–236; RM–11671, DA 12–1397]
Radio Broadcasting Services; Roaring Springs, TX
AGENCY: Federal Communications Commission.
ACTION: Proposed rule.
SUMMARY: This document proposes to amend the FM Table of Allotments. The Commission requests comment on a petition filed by Jesus B. Salazar, proposing to amend the Table of Allotments by substituting Channel 227A for vacant Channel 249A at Roaring Springs, Texas, and by substituting Channel 249C3 for vacant Channel 276C3, at Roaring Springs, Texas. The proposal is part of a contingently filed “hybrid” application and rule making petition. Channel 227A can be allotted at Roaring Springs, Texas, in compliance with the Commission’s minimum distance separation requirements with a site restriction of 10.5 km (6.5 miles) north of Roaring Springs, at 33–59–36 North Latitude and 100–52–10 West Longitude. Channel 249C3 can be allotted at Roaring Springs, Texas, in compliance with the Commission’s minimum distance separation requirements with a site restriction of 9.4 km (5.8 miles) northeast of Roaring Springs, at 33–57–55 North Latitude and 100–36–36 West Longitude. See SUPPLEMENTARY INFORMATION infra.
DATES: The deadline for filing comments is October 15, 2012. Reply comments must be filed on or before October 30, 2012.
ADDRESSES: You may submit comments, identified by MB Docket No. 12–236, by any of the following methods:
* Federal Communications Commission’s Web Site: http://fjallfoss.fcc.gov/ecfs2/. Follow the instructions for submitting comments.
* People with Disabilities: Contact the FCC to request reasonable accommodations (accessible format documents, sign language interpreters, CART, etc.) by email: FCC504@fcc.gov or phone: 202–418–0530 or TTY: 202–418–0432.

In addition to filing comments with the FCC, interested parties should serve counsel for petitioner as follows: James L. Oyster, Esq., Lacy Office of James L. Oyster, 108 Oyster Lane, Castleton, Virginia 22716–9720.
PART 73—RADIO BROADCAST SERVICES

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


§ 73.202 [Amended]

2. Section 73.202(b), the Table of FM Allotments under Texas, is amended by removing 276C3 and adding 227A and 249C3 at Roaring Springs.

[FR Doc. 2012–21875 Filed 9–21–12; 8:45 am]
BILLING CODE 6712–01–P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MB Docket No. 12–235; RM–11670, DA 12–1398]

Radio Broadcasting Services; Knox City, TX

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: This document proposes to amend the FM Table of Allotments. The Commission requests comment on a petition filed by Big Cat Broadcasting, LLC, proposing to amend the Table of Allotments by substituting Channel 277A for vacant Channel 291A, at Knox City, Texas. The proposal is part of a contingently filed “hybrid” application and rule making petition. Channel 277A can be allotted at Knox City, Texas, in compliance with the Commission’s minimum distance separation requirements at a site with reference coordinates of 33–33–08 North Latitude and 99–49–38 West Longitude. See SUPPLEMENTARY INFORMATION infra.

DATES: The deadline for filing comments is October 15, 2012. Reply comments must be filed on or before October 30, 2012.

ADDRESSES: You may submit comments, identified by MB Docket No. 12–235 by any of the following methods:


People with Disabilities: Contact the FCC to request reasonable accommodations (accessible format documents, sign language interpreters, CART, etc.) by email: FCC504@fcc.gov or phone: 202–418–0530 or TTY: 202–418–0432.

In addition to filing comments with the FCC, interested parties should serve counsel for petitioner as follows: A. Wray Fitch, III, Esq., Gammon & Grange, P.C., 8280 Greensboro Drive, 7th Floor, McLean, Virginia 22102–3807.

FOR FURTHER INFORMATION CONTACT: Deborah A. Dupont, Media Bureau (202) 418–7072.


The Provisions of the Regulatory Flexibility Act of 1980 do not apply to this proceeding. Members of the public should note that from the time a Notice of Proposed Rule Making is issued until the matter is no longer subject to Commission consideration or court review, all ex parte contacts are prohibited in Commission proceedings, such as this one, which involve channel allotments. See 47 CFR 1.1204(b) for rules governing permissible ex parte contacts.

For information regarding proper filing procedures for comments, see 47 CFR 1.415 and 1.420.

List of Subjects in 47 CFR Part 73

Radio, Radio broadcasting.

Federal Communications Commission.

Nazifa Sawez,
Assistant Chief, Audio Division, Media Bureau.

For the reasons discussed in the preamble, the Federal Communications Commission proposes to amend 47 CFR part 73 as follows: