

# Rules and Regulations

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## FEDERAL DEPOSIT INSURANCE CORPORATION

### 12 CFR Part 324

RIN 3064-AD95

#### Regulatory Capital Rules: Regulatory Capital, Implementation of Basel III, Capital Adequacy, Transition Provisions, Prompt Corrective Action, Standardized Approach for Risk-Weighted Assets, Market Discipline and Disclosure Requirements, Advanced Approaches Risk-Based Capital Rule, and Market Risk Capital Rule

**AGENCY:** Federal Deposit Insurance Corporation.

**ACTION:** Interim final rule with request for comments; correction.

**SUMMARY:** The FDIC is correcting an interim final rule with request for comments that appeared in the **Federal Register** of September 10, 2013 (78 FR 55340), regarding Regulatory Capital Rules: Regulatory Capital, Implementation of Basel III, Capital Adequacy, Transition Provisions, Prompt Corrective Action, Standardized Approach for Risk-weighted Assets, Market Discipline and Disclosure Requirements, Advanced Approaches Risk-Based Capital Rule, and Market Risk Capital Rule.

**DATES:** The correction is effective January 1, 2014.

**FOR FURTHER INFORMATION CONTACT:** Mark Handzlik, Counsel, [mhandzlik@fdic.gov](mailto:mhandzlik@fdic.gov); Michael Phillips, Counsel, [mphillips@fdic.gov](mailto:mphillips@fdic.gov); or Rachel Jones, Attorney, [racjones@fdic.gov](mailto:racjones@fdic.gov), Supervision Branch, Legal Division, Federal Deposit Insurance Corporation, 550 17th Street NW., Washington, DC 20429.

**SUPPLEMENTARY INFORMATION:** In FR Doc. 2013-21357, appearing on page 55518 in the **Federal Register** of Tuesday,

September 10, 2013, in the third column, under § 324.63, revise paragraph (a) to read as follows:

“(a) Except as provided in § 324.62, an FDIC-supervised institution described in § 324.61 must make the disclosures described in Tables 1 through 10 of this section. The FDIC-supervised institution must make these disclosures publicly available for each of the last three years (that is, twelve quarters) or such shorter period beginning on January 1, 2015.”

Dated: October 1, 2013.

Federal Deposit Insurance Corporation.

**Robert E. Feldman,**

*Executive Secretary.*

[FR Doc. 2013-24532 Filed 10-21-13; 8:45 am]

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## DEPARTMENT OF COMMERCE

### International Trade Administration

#### 19 CFR Parts 351, 354, and 356

RIN 0625-AA97

[Docket No. 130927845-3845-01]

#### Import Administration; Change of Agency Name

**AGENCY:** Import Administration, International Trade Administration, Commerce.

**ACTION:** Final rule; nomenclature change.

**SUMMARY:** Effective October 1, 2013, the Department of Commerce (Department), through internal department organizational orders, changed the name of “Import Administration” to “Enforcement and Compliance.” Consistent with this action, this rule makes appropriate conforming changes in the Code of Federal Regulations. The rule also sets forth a Savings Provision that preserves, under the new name, all actions taken under the name of Import Administration and provides that any references to Import Administration in any document or other communication shall be deemed to be references to Enforcement and Compliance.

**DATES:** This rule is effective October 21, 2013.

**FOR FURTHER INFORMATION CONTACT:** Robert Goodyear, Director, Office of Operations Support Enforcement & Compliance, Telephone: (202) 482-5194; Michele D. Lynch, Senior

Counsel, Office of Chief Counsel for Trade Enforcement and Compliance, Telephone: (202) 482-2879.

#### SUPPLEMENTARY INFORMATION:

##### Background

This rule implements the decision by the Department, through internal Department Organizational Orders 10-3 (effective September 18, 2013) and Department Organizational Order 40-1, (effective September 19, 2013), to consolidate and reorganize certain department organizational functions and revise the name of “Import Administration” to “Enforcement and Compliance.” The revision more accurately reflects the breadth of the agency’s activities with respect to the enforcement of, and compliance with, U.S. trade laws and agreements. Consistent with the consolidation and name change, this rule makes a number of changes in parts 351, 354, and 356 of title 19 of the Code of Federal Regulations. Specifically, this rule changes all references to “Import Administration” wherever they appear in parts 351, 354, and 356 of title 19, to “Enforcement and Compliance” with the exception of references to the “Chief Counsel for Import Administration,” which shall be changed to the “Chief Counsel for Trade Enforcement and Compliance.”

##### Savings Provision

This rule shall constitute notice that all references to Import Administration in any documents, statements, or other communications, in any form or media, and whether made before, on, or after the effective date of this rule, shall be deemed to be references to Enforcement and Compliance. Any actions undertaken in the name of or on behalf of Import Administration, whether taken before, on, or after the effective date of this rule, shall be deemed to have been taken in the name of or on behalf of Enforcement and Compliance.

##### Rulemaking Requirements

1. This final rule has been determined to be exempt from review for purposes of Executive Order 12866.

2. This rule does not impose information collection and recordkeeping requirements. Consequently, it need not be reviewed by the Office of Management and Budget under the provisions of the Paperwork Reduction Act of 1995.

3. This rule does not contain policies with Federalism implications as this term is defined in Executive Order 13132.

4. The provisions of the Administrative Procedure Act (5 U.S.C. 553) requiring notice of proposed rulemaking, the opportunity for public participation, and a delay in effective date, are inapplicable because this rule involves a rule of agency organization, procedure, or practice. 5 U.S.C. 553(b)(B). Further, no other law requires that a notice of proposed rulemaking and an opportunity for public comment be given for this final rule. Because a notice of proposed rulemaking and an opportunity for public comment are not required to be given for this rule under 5 U.S.C. or by any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601, et seq.) are not applicable. Accordingly, this rule is issued in final form.

#### List of Subjects

##### 19 CFR Part 351

Antidumping and countervailing duties.

##### 19 CFR Part 354

Procedures for imposing sanctions for violations of an antidumping or countervailing duty administrative protective order.

##### 19 CFR Part 356

Procedures and rules for implementing Article 1904 of the North American Free Trade Agreement.

#### PART 351—[AMENDED]

■ 1. The authority citation for part 351 continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 1202 note; 19 U.S.C. 1303 note; 19 U.S.C. 1671 et seq.; and 19 U.S.C. 3538.

■ 2. In 19 CFR part 351:

- a. Revise all references to “Import Administration” to read “Enforcement and Compliance”;
- b. Revise all references to “Import Administration’s” to read “Enforcement and Compliance’s”; and
- c. Revise all references to the “Assistant Secretary for Import Administration” to read “Assistant Secretary for Enforcement and Compliance”.

#### PART 354—[AMENDED]

■ 3. The authority citation for part 354 continues to read as follows:

**Authority:** 5 U.S.C. 301, and 19 U.S.C. 1677.

■ 4. In 19 CFR part 354:

- a. Revise all references to “Chief Counsel for Import Administration” to read “Chief Counsel for Trade Enforcement and Compliance”;
- b. Revise all references to “Import Administration’s” to read “Enforcement and Compliance’s”; and
- c. Revise all references to the “Assistant Secretary for Import Administration” to read “Assistant Secretary for Enforcement and Compliance”.

#### PART 356—[AMENDED]

■ 5. The authority citation for part 356 continues to read as follows:

**Authority:** 19 U.S.C. 1515a and 1677f(f).

■ 6. In 19 CFR part 356:

- a. Revise all references to “Chief Counsel for Import Administration” to read “Chief Counsel for Trade Enforcement and Compliance”;
- b. Revise all references to “Import Administration” to read “Enforcement and Compliance”; and
- c. Revise all references to the “Assistant Secretary for Import Administration” to read “Assistant Secretary for Enforcement and Compliance”.

Dated: September 30, 2013.

**Paul Piquado,**

*Assistant Secretary for Import Administration.*

[FR Doc. 2013–24710 Filed 10–21–13; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9638]

RIN 1545–BK03

#### Application of the Segregation Rules to Small Shareholders

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations under section 382 of the Internal Revenue Code (Code). These regulations provide guidance regarding the application of the segregation rules to public groups of shareholders in determining owner shifts and ownership changes under section 382 of the Code. These regulations affect corporations.

**DATES:** *Effective date:* These regulations are effective on October 22, 2013.

*Applicability date:* For dates of applicability, see § 1.382–3(j)(17).

**FOR FURTHER INFORMATION CONTACT:** Stephen R. Cleary, (202) 622–7750, or Marie C. Milnes-Vasquez, (202) 622–7530 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 382 imposes a limitation on a corporation’s use of net operating loss carryovers and certain other attributes following a change in ownership of the corporation (loss corporation). A loss corporation has an ownership change if the percentage of stock of a loss corporation that is owned by one or more 5-percent shareholders has increased by more than 50 percentage points over the lowest percentage of stock of the loss corporation owned by such shareholders at any time during the testing period (generally, a three-year period). Pursuant to section 382(g)(4)(A), individual shareholders who own less than five percent of a loss corporation are aggregated and treated as a single 5-percent shareholder (a public group).

The regulations extend the public group concept to situations in which a loss corporation is owned by one or more entities, as defined in § 1.382–3(a) (generally, partnerships, corporations, estates, and trusts). If an entity directly or indirectly owns five percent or more of the loss corporation, that entity has its own public group if its owners who are not 5-percent shareholders own, in the aggregate, five percent or more of the loss corporation. An entity that owns a five-percent or more direct interest in a loss corporation at any time during a testing period is a “first tier entity,” and a “higher-tier entity” is any entity owning a five-percent or more direct interest in a first tier entity or any other higher tier entity at any time during a testing period. (Such entities are referred to as 5-Percent Entities in this preamble.)

The application of the segregation rules results in the creation of a new public group in addition to the one (or more) that existed previously. That new group is treated as a new 5-percent shareholder that increases its ownership interest in the loss corporation.

The segregation rules apply to transfers of loss corporation stock by an individual 5-percent shareholder to public shareholders and a 5-Percent Entity’s transfer of loss corporation stock to public shareholders. In addition, the current segregation rules, subject to the cash issuance and small issuance exceptions (described in this preamble), treat issuances of stock under section 1032, redemptions, and redemption-like transactions as segregation events.