

amount described in section 951(a)(2)(B) is \$0, M2's pro rata share of CFC2's subpart F income for Year 2 is \$80x (\$80x—\$0), and M2 must include \$80x in its gross income under section 951(a)(1)(A).

(ii) *Example 2. Transfer of stock of a controlled foreign corporation between controlled foreign corporations—(A) Facts.* The facts are the same as the facts of Example 1, except that M1 does not transfer its CFC1 stock to M2. Additionally, throughout Year 1 and from January 1, Year 2, to December 29, Year 2, M2 directly owns all 90 shares of the only class of stock of CFC3. Further, on December 29, Year 2, CFC3 acquires all the CFC2 stock from CFC1 in exchange for 10 newly issued shares of the same class of CFC3 stock in a transaction described in section 368(a)(1)(B). As a result, on December 31, Year 2, M1 owns 10% of the stock of CFC2, and M2 owns 90% of the stock of CFC2.

(B) *Analysis.* Under paragraph (j)(1) of this section, in determining the amount described in section 951(a)(2)(B) that is attributable to the portion of the CFC2 Distribution with respect to each of the CFC2 stock that M1 owns on December 31, Year 2, and the CFC2 stock that M2 owns on that day, all members of the P group are treated as a single United States shareholder for purposes of determining the part of Year 2 during which such shareholder did not own such stock. In each case, the ratio of the number of days in Year 2 that such United States shareholder did not own such stock to the total number of days in Year 2 is 0/365, and the amount described in section 951(a)(2)(B) is \$0. M1's and M2's pro rata shares of CFC2's subpart F income for Year 2 are \$8x (\$8x—\$0) and \$72x (\$72x—\$0), respectively, and M1 and M2 must include \$8x and \$72x in gross income under section 951(a)(1)(A), respectively.

(3) *Applicability date.* This paragraph (j) applies to taxable years for which the original consolidated Federal income tax return is due (without extensions) after the date a Treasury decision adopting these rules as final regulations is published in the **Federal Register**.

Melanie R. Krause,

Acting Deputy Commissioner for Services and Enforcement.

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MB Docket No. 22-420; RM-11937; DA 22-1247; FR ID 117267]

Television Broadcasting Services Yuma, Arizona

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: The Commission has before it a petition for rulemaking filed by Gray Television Licensee, LLC (Petitioner), the holder of a construction permit for channel 11 at Yuma, Arizona. The Petitioner requests the substitution of channel 27 for channel 11 at Yuma in the Table of Allotments.

DATES: Comments must be filed on or before January 13, 2023 and reply comments on or before January 30, 2023.

ADDRESSES: Federal Communications Commission, Office of the Secretary, 45 L Street NE, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve counsel for the Petitioner as follows: Joan Stewart, Esq., Wiley Rein, 2050 M Street NW, Washington, DC 20036.

FOR FURTHER INFORMATION CONTACT: Joyce Bernstein, Media Bureau, at (202) 418-1647; or Joyce Bernstein, Media Bureau, at Joyce.Bernstein@fcc.gov.

SUPPLEMENTARY INFORMATION: In support, the Petitioner states that grant of the proposed channel substitution serves the public interest because it will provide a robust signal for over-the-air reception while avoiding the well-documented indoor reception issues with digital VHF stations. According to the Petitioner, the Commission has recognized the deleterious effects manmade noise has on the reception of digital VHF signals, and that the propagation characteristics of these channels allow undesired signals and noise to be receivable at relatively farther distances compared to UHF channels, and nearby electrical devices can cause interference. The Engineering Statement submitted with the Petition demonstrates that the proposal complies with all relevant technical requirements for amendment of the Table of TV Allotments, including the interference protection requirements of section 73.616 of the Commission's rules, and further demonstrates that the proposed channel 27 facility will provide full principal community coverage to Yuma, Arizona. Additionally, no change in transmitting location is proposed from

that in the construction permit. This channel substitution must be coordinated with Mexico.

This is a synopsis of the Commission's *Notice of Proposed Rulemaking*, MB Docket No. 22-420; RM-11937; DA 22-1247, adopted December 2, 2022, and released December 2, 2022. The full text of this document is available for download at <https://www.fcc.gov/edocs>. To request materials in accessible formats (braille, large print, computer diskettes, or audio recordings), please send an email to FCC504@fcc.gov or call the Consumer & Government Affairs Bureau at (202) 418-0530 (VOICE), (202) 418-0432 (TTY).

This document does not contain information collection requirements subject to the Paperwork Reduction Act of 1995, Public Law 104-13. In addition, therefore, it does not contain any proposed information collection burden "for small business concerns with fewer than 25 employees," pursuant to the Small Business Paperwork Relief Act of 2002, Public Law 107-198, *see* 44 U.S.C. 3506(c)(4). Provisions of the Regulatory Flexibility Act of 1980, 5 U.S.C. 601-612, do not apply to this proceeding.

Members of the public should note that all *ex parte* contacts are prohibited from the time a Notice of Proposed Rulemaking is issued to the time the matter is no longer subject to Commission consideration or court review, *see* 47 CFR 1.1208. There are, however, exceptions to this prohibition, which can be found in Section 1.1204(a) of the Commission's rules, 47 CFR 1.1204(a).

See Sections 1.415 and 1.420 of the Commission's rules for information regarding the proper filing procedures for comments, 47 CFR 1.415 and 1.420.

List of Subjects in 47 CFR Part 73

Television.

Federal Communications Commission.

Thomas Horan,

Chief of Staff, Media Bureau.

Proposed Rule

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

PART 73—RADIO BROADCAST SERVICE

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

Authority: 47 U.S.C. 154, 155, 301, 303, 307, 309, 310, 334, 336, 339.

§ 73.622 [Amended]

■ 2. In § 73.622 in paragraph (j), amend the Table of Allotments under Arizona by revising the entry for Yuma to read as follows:

§ 73.622 Table of allotments.

* * * * *

(j) * * *

Community	Channel No.
* * * *	* * * *
ARIZONA	
* * * *	* * * *
Yuma	27
* * * *	* * * *

[FR Doc. 2022–27037 Filed 12–13–22; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 679

[Docket No. 221208–0262; RTID 0648–XC365]

Fisheries of the Exclusive Economic Zone Off Alaska; Bering Sea and Aleutian Islands; Proposed 2023 and 2024 Harvest Specifications for Groundfish

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Proposed rule; harvest specifications and request for comments.

SUMMARY: NMFS proposes 2023 and 2024 harvest specifications, apportionments, and prohibited species catch allowances for the groundfish fisheries of the Bering Sea and Aleutian Islands (BSAI) management area. This action is necessary to establish harvest limits for groundfish during the 2023 and 2024 fishing years and to accomplish the goals and objectives of the Fishery Management Plan for Groundfish of the Bering Sea and Aleutian Islands Management Area (FMP). The 2023 harvest specifications supersede those previously set in the final 2022 and 2023 harvest specifications, and the 2024 harvest specifications will be superseded in early 2024 when the final 2024 and 2025 harvest specifications are

published. The intended effect of this action is to conserve and manage the groundfish resources in the BSAI in accordance with the Magnuson-Stevens Fishery Conservation and Management Act (Magnuson-Stevens Act).

DATES: Comments must be received by January 13, 2023.

ADDRESSES: Submit your comments, identified by NOAA–NMFS–2022–013, by either of the following methods:

- *Federal e-Rulemaking Portal:* Go to www.regulations.gov/ #!docketDetail;D=NOAA-NMFS-2022-0094, click the “Comment” icon, complete the required fields, and enter or attach your comments.
- *Mail:* Submit written comments to Assistant Regional Administrator, Sustainable Fisheries Division, Alaska Region NMFS, Attn: Records Office. Mail comments to P.O. Box 21668, Juneau, AK 99802–1668.

Instructions: NMFS may not consider comments if they are sent by any other method, to any other address or individual, or received after the comment period ends. All comments received are a part of the public record, and NMFS will post the comments for public viewing on www.regulations.gov without change. All personal identifying information (e.g., name, address), confidential business information, or otherwise sensitive information submitted voluntarily by the sender is publicly accessible. NMFS will accept anonymous comments (enter “N/A” in the required fields if you wish to remain anonymous).

Electronic copies of the Alaska Groundfish Harvest Specifications Final Environmental Impact Statement (Final EIS), Record of Decision (ROD) for the Final EIS, and the annual Supplementary Information Reports (SIRs) to the Final EIS prepared for this action are available from <https://www.regulations.gov>. An updated 2023 SIR for the final 2023 and 2024 harvest specifications will be available from the same source. The final 2021 Stock Assessment and Fishery Evaluation (SAFE) report for the groundfish resources of the BSAI, dated November 2021, is available from the North Pacific Fishery Management Council (Council) at 1007 West 3rd Ave., Suite 400, Anchorage, Alaska 99501, phone 907–271–2809, or from the Council’s website at <https://www.npfmc.org/>. The 2022 SAFE report for the BSAI will be available from the same source.

FOR FURTHER INFORMATION CONTACT: Steve Whitney, 907–586–7228.

SUPPLEMENTARY INFORMATION: Federal regulations at 50 CFR part 679 implement the FMP and govern the

groundfish fisheries in the BSAI. The Council prepared the FMP, and NMFS approved it, under the Magnuson-Stevens Act. General regulations governing U.S. fisheries also appear at 50 CFR part 600.

The FMP and its implementing regulations require that NMFS, after consultation with the Council, specify annually the total allowable catch (TAC) for each target species category. The sum of TACs for all groundfish species in the BSAI must be within the optimum yield (OY) range of 1.4 million to 2.0 million metric tons (mt) (see §§ 679.20(a)(1)(i)(A) and 679.20(a)(2)). Section 679.20(c)(1) further requires that NMFS publish proposed harvest specifications in the **Federal Register** and solicit public comments on proposed annual TACs and apportionments thereof; prohibited species catch (PSC) allowances; prohibited species quota (PSQ) reserves established by § 679.21; seasonal allowances of pollock, Pacific cod, and Atka mackerel TAC; American Fisheries Act allocations; Amendment 80 allocations; Community Development Quota (CDQ) reserve amounts established by § 679.20(b)(1)(ii); and acceptable biological catch (ABC) surpluses and reserves for CDQ groups and Amendment 80 cooperatives for flathead sole, rock sole, and yellowfin sole. The proposed harvest specifications set forth in Tables 1 through 15 of this action satisfy these requirements.

Under § 679.20(c)(3), NMFS will publish the final 2023 and 2024 harvest specifications after (1) considering comments received within the comment period (see **DATES**), (2) consulting with the Council at its December 2022 meeting, (3) considering information presented in the 2023 SIR to the Final EIS that assesses the need to prepare a Supplemental EIS (see **ADDRESSES**), and (4) considering information presented in the final 2022 SAFE report prepared for the 2023 and 2024 groundfish fisheries.

Other Actions Affecting or Potentially Affecting the 2023 and 2024 Harvest Specifications

Halibut Abundance-Based Management for the Amendment 80 Program PSC Limit

In December 2021, the Council recommended Amendment 123 to the FMP, which if approved would establish abundance-based management of Amendment 80 Program PSC for Pacific halibut. The proposed action would replace the current Amendment 80 sector static halibut PSC limit (1,745 mt) with a process for annually setting