

amount of whose inclusions of gross income under section 951(a) are affected by the partnership's allocations of subpart F items (or would be affected if such items were allocated to the corporation).

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(5) *Examples.* * * *

Example 29. (i) B, a domestic corporation, and C, a controlled foreign corporation, form BC, a partnership organized under the laws of country X. B and C each contribute 50 percent of the capital of BC. B and C are wholly-owned subsidiaries of A, a domestic corporation. Substantially all of BC's income would not be subpart F income if earned directly by C. The BC partnership agreement provides that, for the first fifteen years, BC's gross income will be allocated 10 percent to B and 90 percent to C, and BC's deductions and losses will be allocated 90 percent to B and 10 percent to C. The partnership agreement also provides that, after the initial fifteen year period, BC's gross income will be allocated 90 percent to B and 10 percent to C, and BC's deductions and losses will be allocated 10 percent to B and 90 percent to C.

(ii) Apart from the application of section 704(b), the Commissioner may reallocate or otherwise not respect the allocations under other sections. See paragraph (b)(1)(iii) of this section. For example, BC's allocations of gross income, deductions, and losses may be evaluated and reallocated (or not respected), as appropriate, if it is determined that the allocations result in the evasion of tax or do not clearly reflect income under section 482.

Example 30. PRS is a partnership with three partners, A, B, and C. A is a corporation that is a member of a consolidated group within the meaning of § 1.1502-1(h). B is a subchapter S corporation that is wholly-owned by D, an individual. C is a partnership with two partners, E, an individual, and F, a corporation that is member of a consolidated group within the meaning of § 1.1502-1(h). For purposes of paragraph (b)(2)(iii) of this section, in determining the after-tax economic benefit or detriment of an allocation to A, the tax consequences that result from the interaction of the allocation to A with the tax attributes of the consolidated group in which A is a member must be taken into account. In determining the after-tax economic benefit or detriment of an allocation to B, the tax consequences that result from the interaction of the allocation with the tax attributes of D must be taken into account. In determining the after-tax economic benefit or detriment of an allocation to C, the tax consequences that result from the interaction of the allocation with the tax attributes of E and the consolidated group in which F is a member must be taken into account.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 05-22281 Filed 11-17-05; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 271

[FRL-7998-7]

Massachusetts: Extension of Interim Authorization of State Hazardous Waste Management Program Revision

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is proposing to extend the expiration date from January 1, 2006 to January 1, 2011 for the interim authorization under the Resource Conservation and Recovery Act, of the Massachusetts program for regulating Cathode Ray Tubes ("CRTs"). Massachusetts was granted interim authorization to assume the responsibility under the Toxicity Characteristics Rule ("TC Rule") for regulating CRTs on November 15, 2000, with an expiration date of January 1, 2003. This expiration date was subsequently extended until January 1, 2006. As this interim authorization is soon due to expire, an extension is needed for the reasons explained elsewhere in today's **Federal Register**. In the "Rules and Regulations" section of this **Federal Register**, EPA is publishing a rule to authorize the extension without a prior proposal because we believe this action is not controversial and do not expect comments that oppose it. Unless we get written comments which oppose this extension during the comment period, the decision to extend the interim authorization will take effect. If we get comments that oppose this action, we will publish a document in the **Federal Register** withdrawing this rule before it takes effect and this separate document in this proposed rules section of this **Federal Register** will serve as the proposal to authorize the changes. We will then respond to public comments in a later final rule based on this proposal. You may not have another opportunity for comment. If you want to comment on this action, you must do so at this time.

DATES: Send your written comments by December 19, 2005.

ADDRESSES: Send any written comments to Robin Biscia, EPA New England, One Congress Street, Suite 1100 (CHW), Boston, MA 02114-2023; telephone: (617) 918-1642. Documents related to EPA's previous decision to grant interim authorization (regarding regulation of CRTs) and the materials which EPA used in now considering the extension

(the "Administrative Record") are available for inspection and copying during normal business hours at the following locations: Massachusetts Department of Environmental Protection, Business Compliance Division, One Winter Street—8th Floor, Boston, MA 02108, business hours: 9 a.m. to 5 p.m., telephone: (617) 556-1096; or EPA New England Library, One Congress Street—11th Floor, Boston, MA 02114-2023, business hours: 10 a.m. to 3 p.m., Monday through Thursday, telephone: (617) 918-1990.

Comments may also be submitted electronically or through hand delivery/courier; please follow the detailed instructions in the **ADDRESSES** section of the immediate final rule which is located in the Rules section of this **Federal Register**.

FOR FURTHER INFORMATION CONTACT: Robin Biscia, Hazardous Waste Unit, Office of Ecosystems Protection, EPA New England, One Congress Street, Suite 1100 (CHW), Boston, MA 02114-2023, telephone: (617) 918-1642.

SUPPLEMENTARY INFORMATION: For additional information, please see the immediate final rule published in the "Rules and Regulations" section of this **Federal Register**.

Dated: November 9, 2005.

Robert W. Varney,

Regional Administrator, EPA New England.

[FR Doc. 05-22892 Filed 11-17-05; 8:45 am]

BILLING CODE 6560-50-P

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 17

RIN 1018-AG23

Endangered and Threatened Wildlife and Plants; Proposed Endangered Status for 12 Species of Hawaiian Picture-Wings

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Proposed rule; reopening of comment period.

SUMMARY: We, the U.S. Fish and Wildlife Service (Service), pursuant to the Endangered Species Act of 1973, as amended (Act), announce the reopening of the comment period on the proposal to list 12 species of Hawaiian picture-wings as endangered to allow peer reviewers and all interested parties another opportunity to submit comments on the rule.