

CC:PA:01:PR (REG–134420–10), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations under section 52, Kari DiCecco of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) at (202) 317–5500; concerning the proposed regulations under section 414, Jessica Weinberger of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) at (202) 317–4148 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG–134420–10) that is the subject of this correction is under sections 1502, 1503, 1552, and 1563. The regulations under sections 52 and 414 provide rules similar to the rules under section 1563. An amendment to the regulations under section 1563 without parallel amendments to the regulations under sections 52 and 414 would create inconsistencies. This correction would make parallel changes to the regulations under sections 52 and 414.

Need for Correction

As published, REG–134420–10 created inconsistencies by revising § 1.1563–1 without revising parallel language in two additional regulations.

Correction of Publication

Accordingly, the publication of the proposed regulations (REG–134420–10), which was the subject of FR Doc. 2023–14098, is corrected as follows:

1. On page 52062, the second column, after the first full paragraph, the following language is added:

“Sections 52(a) and 414(b) provide rules for controlled groups of corporations that incorporate section 1563(a), with modifications. Sections 52(b) and 414(c)(1) authorize regulations applying the principles of 52(a) and 414(b) to trades or businesses under common control. The regulations under sections 52(b) and 414(c)(1) include constructive ownership rules that mirror the rules under section 1563.

Accordingly, the proposed regulations would revise §§ 1.52–1(c)(1) and 1.414(c)–2(b)(1) in the same way as they revise § 1.1563–1(a)(2).”

2. In the Proposed Amendments to the Regulations, pages 52069 through 52082, “Par. 6. through Par. 57.” is redesignated as “Par. 8. through Par. 59.” respectively, “Par. 2. through Par. 5.” is redesignated as “Par. 3. through

Par. 6.” respectively, and new “Par. 2. and Par. 7.” are added in numerical order.

§ 1.52–1 [Amended]

3. Newly added Par. 2. should read as “**Par. 2.** Section 1.52–1 is amended by removing the text “(directly and with the application of § 1.414(c)–4(b)(1), relating to options)” from paragraph (c)(1) wherever it appears and adding the text “(directly and with the application of § 1.414(c)–4(b)(1), (2), and (3))” in its place.”

§ 1.414(c)–2 [Amended]

4. Newly added Par. 7. should read as “**Par. 7.** Section 1.414(c)–2 is amended by removing the text “(directly and with the application of § 1.414(c)–4(b)(1), relating to options)” from paragraph (b)(1) wherever it appears and adding the text “(directly and with the application of § 1.414(c)–4(b)(1), (2), and (3))” in its place.”

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2023–26601 Filed 12–5–23; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[**MB Docket No. 23–406; RM–11969; DA 23–1107; FR ID 188092**]

Television Broadcasting Services Greenville, South Carolina

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: The Video Division, Media Bureau (Bureau), has before it a petition for rulemaking filed September 27, 2023, by Carolina Christian Broadcasting, Inc. (Petitioner), the licensee of WGGG–TV, channel 2, Greenville, South Carolina (Station or WGGG). The Petitioner requests the substitution of channel 29 for channel 2 at Greenville, South Carolina (Greenville) in the Table of TV Allotments.

DATES: Comments must be filed on or before January 5, 2024 and reply comments on or before January 22, 2024.

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: Joseph C. Chautin, III, Esq., Hardy, Carey, Chautin & Balkin, LLP, 1080 West Causeway Approach, Mandeville, Louisiana 70471.

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 of its channel substitution request, the Petitioner states that its proposed channel substitution would serve the public interest by resolving reception challenges currently experienced by viewers in the WGGG service area, and substantially improving access to the Station’s programming. According to the Petition, the Station regularly receives phone calls and email from viewers no longer able to receive the Station’s signal. The Petitioner notes that the Commission has recognized that VHF channels have certain characteristics that pose challenges for their use in providing digital television service, including a large variability in the performance of indoor antennas available to viewers, with most antennas performing very poorly on VHF channels. The Petitioner proposes to operate the Station on channel 29 with a 3-node Distributed Transmission System (DTS) facility. While an analysis using the Commission’s *TVStudy* software indicates that the Station’s move to channel 29 would create a predicted population loss area of 946,964 persons, mostly located around the edge of the channel 2 noise limited contour, almost all of the population would remain “well-served” by five or more full power or Class A television signals. According to the Petitioner, only 417 persons predicted to live in the loss area would no longer be considered “well-served,” and none of those persons would receive over-the-air television service from fewer than four stations. All viewers within the Station’s community of license will continue to be served by the Station.

We believe that the Petitioner’s channel substitution proposal for WGGG warrants consideration. Channel 29 can be substituted for channel 2 at Greenville, South Carolina, as proposed, in compliance with the principal community coverage requirements of section 73.625(a) of the Commission’s Rules (rules), at coordinates 34–56–26.4” N and 82–24–40.4” W. In addition, we find that this channel change meets the technical requirements set forth in sections 73.616 and 73.623 of the rules. Although the proposal would result in a loss of service to 946,964 persons, all but 417

persons would remain “well-served” by continuing to receive at least five full power or Class A stations. The 417 persons that would no longer be considered to be “well-served” would continue to receive service from at least four such stations. This is also a number of persons that the Commission has found to be *de minimis*.

This is a synopsis of the Commission’s *Notice of Proposed Rulemaking*, MB Docket No. 23–406; RM–11969; DA 23–1107, adopted November 27, 2023, and released November 27, 2023. 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.

Providing Accountability Through Transparency Act: The Providing Accountability Through Transparency Act, Public Law 118–9, requires each agency, in providing notice of a rulemaking, to post online a brief plain-language summary of the proposed rule. The required summary of this Notice of Proposed Rulemaking/Further Notice of Proposed Rulemaking is available at <https://www.fcc.gov/proposed-rulemakings>.

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.

■ 2. In § 73.622, in the table in paragraph (j), under South Carolina, by revising the entry for Greenville to read as follows:

§ 73.622 Digital television table of allotments.

*	*	*	*	*
(j) * * *				
Community		Channel No.		
*	*	*	*	*
South Carolina				
*	*	*	*	*
Greenville	*8, 17, 29, 30.			
*	*	*	*	*

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