List of Subjects in 26 CFR Part 1
Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations
Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:
Authority: 26 U.S.C. 7805 * * *

Par. 2. In § 1.861–9, paragraphs (e)(2), (e)(3), (h)(4), and (k) are revised to read as follows:

§ 1.861–9 Allocation and apportionment of interest expense

* * * * *

(e) * * * * *

(2) and (3) [The text of the proposed amendments to § 1.861–9(e)(2) and § 1.861–9(e)(3) is the same as the text of § 1.861–9T(e)(2) and § 1.861–9T(e)(3) published elsewhere in this issue of the Federal Register.]

* * * * *

(h) * * * *

(4) [The text of the proposed amendment to § 1.861–9(h)(4) is the same as the text of § 1.861–9T(h)(4) published elsewhere in this issue of the Federal Register.]

* * * * *

(k) [The text of the proposed amendment to § 1.861–9(k) is the same as the text of § 1.861–9T(k) published elsewhere in this issue of the Federal Register.]

Par. 3. In § 1.861–11, paragraphs (d)(6)(iii) and (h) are revised to read as follows:

§ 1.861–11 Special rules for allocating and apportioning interest expense of an affiliated group of corporations.

* * * * *

(d) * * * *

(6)(iii) [The text of proposed § 1.861–11(d)(6)(ii) is the same as the text of § 1.861–11T(d)(6)(ii) published elsewhere in this issue of the Federal Register.]

* * * * *

(h) [The text of the proposed amendment to § 1.861–11(h) is the same as the text of § 1.861–11T(h) published elsewhere in this issue of the Federal Register.]

Steven T. Miller,
Deputy Commissioner for Services and Enforcement.

[FR Doc. 2012–595 Filed 1–13–12; 8:45 am]
List of Subjects in 47 CFR Part 73
Radio, Radio broadcasting.
Federal Communications Commission.

Nazifa Sawez,
Assistant Chief, Audio Division, 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 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 Arizona, is amended at Ehrenberg by removing Channel 286C2 and adding Channel 228C2 in its place; at First Mesa by removing Channel 247C and adding Channel 281C and by adding Williams, Channel 287C2.

FURTHER INFORMATION CONTACT:
Rolanda F. Smith, Media Bureau, (202) 418–2054.

SUPPLEMENTARY INFORMATION:

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.

Federal Communications Commission.

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

Proposed Rule

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