

employing the method. The taxpayer need not file any separate statement.

(6) *Effective/applicability date.* This paragraph (h) shall apply to taxable years beginning after December 31, 2006, and ending on or after December 21, 2007. However, taxpayers may choose to apply 26 CFR 1.904(f)-12T(h) as it appeared in the Code of Federal Regulations as of April 1, 2010, in lieu of this paragraph (h) to taxable years beginning after December 31, 2006 and ending on or after December 21, 2007, but ending before April 7, 2011 provided that appropriate adjustments are made to eliminate duplicate benefits arising from application of 26 CFR 1.904(f)-12T(h) to taxable years that are not open for assessment. In addition, if a taxpayer that is a financial services entity (as defined in § 1.904-4(e)(3)) chooses to apply 26 CFR 1.904(f)-12T(h) to taxable years ending before April 7, 2011, then as of the beginning of the taxpayer's first taxable year ending on or after April 7, 2011 any remaining balance in a passive category loss account that is attributable to a loss account in a pre-2007 separate category for high withholding tax interest shall be allocated to the general category or eliminated pursuant to § 1.904(f)-12(h)(4), and any remaining balance in a separate limitation loss account with respect to passive category income that is attributable to a loss account with respect to a pre-2007 separate category for high withholding tax interest will be recaptured in such year and subsequent taxable years as general category income or eliminated pursuant to § 1.904(f)-12(h)(4).

§ 1.904(f)-12T [Removed].

■ **Par. 13.** Section 1.904(f)-12T is removed.

Approved: March 29, 2011.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

Michael Mundaca,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2011-8229 Filed 4-6-11; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

46 CFR Parts 115, 170, 176, and 178

[USCG-2007-0030]

RIN 1625-AB20

Passenger Weight and Inspected Vessel Stability Requirements

AGENCY: Coast Guard, DHS.

ACTION: Rule; information collection approval.

SUMMARY: On December 14, 2010, the Coast Guard amended its regulations governing the maximum weight and number of passengers that may safely be permitted on board a vessel and other stability regulations, including increasing the Assumed Average Weight per Person (AAWPP) to 185 lb. The amendment triggered new information collection requirements affecting documentation needed from certain inspected vessels as part of the Coast Guard commercial vessel safety program. This document announces that the Office of Management and Budget (OMB) approved changes to the collections of information with control numbers 1625-0057 and 1625-0064, which will now be enforced.

DATES: Changes to the collection of information requirements with OMB control numbers 1625-0057 and 1625-0064 will be enforced under 46 CFR parts 115, 170, 176, and 178 beginning April 7, 2011.

FOR FURTHER INFORMATION CONTACT: If you have questions about this document, contact Mr. William Peters at 202-372-1371 or William.S.Peters@uscg.mil. If you have questions about viewing the docket (USCG-2007-0030), call Ms. Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: With the exception of revised collection of information provisions, the Passenger Weight and Inspected Vessel Stability Requirements rule became effective on March 14, 2011. Under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520), an agency may not conduct or sponsor a collection of information until the collection is approved by OMB. Accordingly, the preamble to the final rule stated that the Coast Guard would not enforce the new collection of information requirements in 46 CFR parts 115, 170, 176, and 178 until the collection of information requests were approved by OMB, and also stated that the Coast Guard would publish a notice

in the **Federal Register** announcing the effective date of those requirements after OMB approved the collections.

The Coast Guard submitted the information collection requests to OMB for approval in accordance with the Paperwork Reduction Act of 1995. OMB approved the collections of information on March 4, 2011, for 1625-0064, and on March 14, 2011, for 1625-0057. The approval for these collections of information expires on March 31, 2014. Copies of the OMB notices of action are available in our online docket (USCG-2007-0030) at <http://www.regulations.gov>.

Dated: March 30, 2011.

F.J. Sturm,

Acting Director of Commercial Regulations and Standards, U.S. Coast Guard.

[FR Doc. 2011-8119 Filed 4-6-11; 8:45 am]

BILLING CODE 9110-04-P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MB Docket No. 11-8; RM-11618, DA 11-516]

Television Broadcasting Services; Jackson, MS

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: The Commission grants a petition for rulemaking issued in response to a petition for rulemaking filed by George S. Flinn, Jr. ("Flinn"), the licensee of WWJX, channel 51, Jackson, Mississippi, requesting the substitution of channel 23 for channel 51 at Jackson. Flinn raises concerns regarding potential interference that may occur to Long Term Evolution cellular base stations operating on adjacent channel spectrum and believes substituting channel 23 for channel 51 will better serve the public interest.

DATES: This rule is effective May 9, 2011.

FOR FURTHER INFORMATION CONTACT: Joyce L. Bernstein, joyce.bernstein@fcc.gov, Media Bureau, (202) 418-1600.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's *Report and Order*, MB Docket No. 11-8, adopted March 16, 2011, and released March 21, 2011. The full text of this document is available for public inspection and copying during normal business hours in the FCC's Reference Information Center at Portals II, CY-

A257, 445 12th Street, SW., Washington, DC 20554. This document will also be available via ECFS (<http://fjallfoss.fcc.gov/ecfs/>). This document may be purchased from the Commission's duplicating contractor, Best Copy and Printing, Inc., 445 12th Street, SW., Room CY-B402, Washington, DC 20554, telephone 1-800-478-3160 or via the company's Web site, <http://www.bcipweb.com>. To request materials in accessible formats for people with disabilities (braille, large print, electronic files, audio format), send an e-mail to fcc504@fcc.gov or call the Consumer & Governmental 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 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 do not apply to this proceeding.

The Commission will send a copy of this *Report and Order* in a report to be sent to Congress and the Government Accountability Office pursuant to the Congressional review Act, *see* 5 U.S.C. 801(a)(1)(A).

List of Subjects in 47 CFR Part 73

Television.

Federal Communications Commission.

Barbara A. Kreisman,
Chief, Video Division, Media Bureau.

Final Rule

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

PART 73—RADIO BROADCAST SERVICES

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

Authority: 47 U.S.C. 154, 303, 334, 336, and 339.

§ 73.622 [Amended]

■ 2. Section 73.622(i), the Post-Transition Table of DTV Allotments under Mississippi, is amended by adding channel 23 and removing channel 51 at Jackson.

[FR Doc. 2011-7792 Filed 4-6-11; 8:45 am]

BILLING CODE 6712-01-P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MB Docket No. 11-4; RM-11616, DA 11-530]

Television Broadcasting Services; El Paso, TX

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: The Commission grants a petition for rulemaking issued in response to a petition for rulemaking filed by Comcorp of El Paso License Corp. ("Comcorp"), the licensee of KTSM-TV, channel 9, El Paso, Texas, requesting the substitution of channel 16 for channel 9 at El Paso. Comcorp states that this channel substitution is necessary because KTSM-TV has experienced significant technical difficulties since the station terminated its analog service and transitioned to post-transition channel 9 and believes channel 16 will allow better broadcast service to the public.

DATES: This rule is effective May 9, 2011.

FOR FURTHER INFORMATION CONTACT:

Adrienne Y. Denysyk,
adrienne.denysyk@fcc.gov, Media Bureau, (202) 418-1600.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's *Report and Order*, MB Docket No. 11-4, adopted March 21, 2011, and released March 22, 2011. The full text of this document is available for public inspection and copying during normal business hours in the FCC's Reference Information Center at Portals II, CY-A257, 445 12th Street, SW., Washington, DC 20554. This document will also be available via ECFS (<http://fjallfoss.fcc.gov/ecfs/>). This document may be purchased from the Commission's duplicating contractor, Best Copy and Printing, Inc., 445 12th Street, SW., Room CY-B402, Washington, DC 20554, telephone 1-800-478-3160 or via the company's Web site, <http://www.bcipweb.com>. To request materials in accessible formats for people with disabilities (braille, large print, electronic files, audio format), send an e-mail to fcc504@fcc.gov or call the Consumer & Governmental 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

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 do not apply to this proceeding.

The Commission will send a copy of this *Report and Order* in a report to be sent to Congress and the Government Accountability Office pursuant to the Congressional review Act, *see* 5 U.S.C. 801(a)(1)(A).

List of Subjects in 47 CFR Part 73

Television.

Federal Communications Commission.

Barbara A. Kreisman,
Chief, Video Division, Media Bureau.

Final Rule

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

PART 73—RADIO BROADCAST SERVICES

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

Authority: 47 U.S.C. 154, 303, 334, 336, and 339.

§ 73.622 [Amended]

■ 2. Section 73.622(i), the Post-Transition Table of DTV Allotments under Texas, is amended by adding channel 16 and removing channel 9 at El Paso.

[FR Doc. 2011-7795 Filed 4-6-11; 8:45 am]

BILLING CODE 6712-01-P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 648

[Docket No. 101029427-0609-02]

RIN 0648-XA338

Fisheries of the Northeastern United States; Summer Flounder Fishery; Quota Transfer

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

ACTION: Temporary rule; quota transfer.

SUMMARY: NMFS announces that the State of North Carolina is transferring a portion of its 2011 commercial summer flounder quota to the Commonwealth of