

(3) A common trust fund; and
(4) A partnership or an S corporation that makes a reportable payment.

(c) *Persons not treated as payors.* The following persons are not treated as payors for purposes of section 3406 if the person does not have a reporting obligation under the section on information reporting to which the payment relates—

(1) A trust (other than a grantor trust as described in paragraph (b)(1) or (2) of this section) that files a Form 1041 containing information required to be shown on an information return, including amounts withheld under section 3406; or

(2) A partnership making a payment of a distributive share or an S corporation making a similar distribution.

(d) *Effective date.* The provisions of this section apply to payments made on or after the beginning of the first calendar year that begins after these regulations are published in the **Federal Register** as final regulations.

§ 31.3406(a)-4 [Amended]

Par. 12. Section 31.3406(a)-4 is amended as follows:

1. In paragraph (c)(1), first sentence, removing the language “Any middleman (as defined in § 31.3406(a)-2(b))” and adding the language “A middleman payor (as defined in § 31.3406(a)-2(b) or in the section on information reporting to which the payment relates)” in its place.

2. In paragraph (c)(3), first sentence, removing the language “§ 31.3406(a)-2(b)(4)” and adding the language “§ 31.3406(a)-2(b)(1) or (2)” in its place.

§ 31.3406(b)(3)-2 [Amended]

Par. 13. In § 31.3406(b)(3)-2, paragraph (b)(5) is amended by removing the language “§ 5f.6045-1(c)(3)(ix)” and adding the language “§ 1.6045-1(c)(3)(x)” in its place.

§ 31.3406(d)-4 [Amended]

Par. 14. In § 31.3406(d)-4, paragraph (a)(1) introductory text is amended by removing the language “the payor of the instrument (as defined in § 31.3406(a)-2(b)(3)),” and adding the language “a broker holding a security (including stock) for a customer in street name,” in its place.

§ 31.3406(h)-1 [Amended]

Par. 15. In § 31.3406(h)-1, paragraph (c), second sentence, is amended by

removing the language “§ 5f.6045-1(c)(3)(ii) and (iii)” and adding the language “§ 1.6045-1(c)(3)(iii) and (iv)” in its place.

§ 31.3406(h)-2 [Amended]

Par. 16. Section 31.3406(h)-2 is amended as follows:

1. In paragraph (c), third sentence, removing the language “with two or more grantors described in § 31.3406(a)-2(b)(4), which is treated as a middleman payor” and adding the language “described in § 31.3406(a)-2(b)(1) or (2), which is treated as a payor” in its place.

2. In paragraph (d), first sentence, removing the language “A middleman payor (as defined in § 31.3406(a)-2(b))” and adding the language “A middleman payor (as defined in § 31.3406(a)-2(b) or in the section on information reporting to which the payment relates)” in its place.

3. In paragraph (f)(6), removing the language “§ 31.3406(a)-2(a)” and adding the language “§ 31.3406(a)-2” in its place.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[DA 00-2303, MM Docket No. 00-198, RM-9980]

Digital Television Broadcast Service; Corpus Christi, TX

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: The Commission requests comments on a petition filed by KVOA Communications, Inc., licensee of station KRIS-TV, NTSC Channel 6, Corpus Christi, Texas, requesting the substitution of DTV 13 for station KRIS-TV's assigned DTV Channel 50. DTV Channel 13 can be allotted to Corpus Christi, Texas, in compliance with the principle community coverage requirements of section 73.625(a) at reference coordinates 27-44-28 N and 97-36-08 W with a power of 160 (kW) and a height above average terrain (HAAT) of 291 meters. However, since

the community of Corpus Christi is located within 275 kilometers of the U.S.-Mexican border, concurrence by the Mexican government must be obtained for this allotment.

DATES: Comments must be filed on or before December 4, 2000, and reply comments on or before December 19, 2000.

ADDRESSES: Federal Communications Commission, 445 12th Street, SW., Room TW-A325, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner, or its counsel or consultant, as follows: Scott S. Patrick, Dow, Lohnes & Albertson, 1200 New Hampshire Avenue, NW., Suite 800, Washington, DC 20036-6802 (Counsel for KVOA Communications, Inc.).

FOR FURTHER INFORMATION CONTACT: Pam Blumenthal, Mass Media Bureau, (202) 418-1600.

SUPPLEMENTARY INFORMATION: This is a synopsis of the Commission's Notice of Proposed Rule Making, MM Docket No. 00-198, adopted October 12, 2000, and released October 13, 1999. The full text of this Commission decision is available for inspection and copying during normal business hours in the FCC Reference Center, 445 12th Street, SW., Washington, DC. The complete text of this decision may also be purchased from the Commission's copy contractor, International Transcription Services, Inc., (202) 857-3800, 1231 20th Street, NW., Washington, DC 20036.

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.

Federal Communications Commission.

Barbara A. Kreisman,

Chief, Video Services Division, Mass Media Bureau.

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