

thereof), then the IRS will notify, in writing, the taxpayer to whom the adjustments are being made.

(2) *Effect of adjustments not made under subchapter C of chapter 63.* Any final decision with respect to any partnership-related item adjusted in a proceeding not under subchapter C of chapter 63 is not binding on any person that is not a party to the proceeding. For example, if the partnership or any other partner does not become a party to a partner-level proceeding conducted as a result of the application of this section, the partnership and those other partners are not bound to the adjustments determined in the partner-level proceeding.

(i) *Coordination with adjustments made at the partnership level.* This section will not apply to the extent the partner can demonstrate adjustments to partnership-related items included in the deficiency or an adjustment by the IRS were—

(1) Previously taken into account under subchapter C of chapter 63 by the person being examined; or

(2) Included in an imputed underpayment paid by a partnership (or pass-through partner) for any taxable year in which the partner was a reviewed year partner or indirect partner but only if the amount included in the deficiency or adjustment exceeds the amount reported by the partnership to the partner that was either reported by the partner or indirect partner or is otherwise included in the deficiency or adjustment determined by the IRS.

(j) *Applicability date—(1) In general.* Except for paragraph (b) of this section, this section applies to partnership taxable years ending on or after November 20, 2020. Notwithstanding the preceding sentence, upon agreement between the partner under examination and the IRS, any provision of this section except for paragraph (b) of this section may apply to any taxable year of a partner that relates to a partnership taxable year subject to subchapter C of chapter 63 (as amended) that ended before November 20, 2020. In addition, a partnership and the IRS may agree to apply paragraph (g) to any partnership taxable year ended before November 20, 2020, that is subject to subchapter C of chapter 63, as amended.

(2) *Partnership-related items underlying items that are not partnership-related items.* Paragraph (b) of this section applies to partnership taxable years beginning after December 20, 2018. Notwithstanding the preceding sentence, upon agreement between the partner under examination and the IRS, paragraph (b) of this section may apply to any taxable year of

a partner that relates to a partnership taxable year subject to subchapter C of chapter 63, as amended, that ended on or before December 20, 2018.

**Melanie R. Krause,**  
*Acting Deputy Commissioner for Services and Enforcement.*

Approved: November 15, 2022.

**Lily Batchelder,**  
*Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF HOMELAND SECURITY

### Federal Emergency Management Agency

#### 44 CFR Part 296

[Docket ID FEMA–2022–0037]

RIN 1660–AB14

#### Notification of Public Meetings on Hermit's Peak/Calf Canyon Fire Assistance

**AGENCY:** Federal Emergency Management Agency (FEMA), Department of Homeland Security (DHS).

**ACTION:** Announcement of additional in-person public meetings.

**SUMMARY:** FEMA will hold additional in-person public meetings to solicit public feedback about the Hermit's Peak/Calf Canyon Fire Assistance interim final rule. FEMA is issuing this public meeting notification to inform the public that FEMA is seeking input on the procedures for claimants to seek compensation for injury or loss of property resulting from the Hermit's Peak/Calf Canyon Fire.

**DATES:** Written comments in response to these public meetings may be submitted until 11:59 p.m. Eastern Time (ET) on January 13, 2023. Late-filed comments will be considered to the extent practicable. FEMA will hold additional meetings on:

January 4, 2023, 5:30–7:00 p.m. MDT, Peñasco, New Mexico  
January 9, 2023, 5:30–7:00 p.m. MDT, Angel Fire, New Mexico

Depending on the number of speakers, the meetings may end before the time indicated, following the last call for comments.

**ADDRESSES:** The additional public meetings will be held at the following locations:

January 4, 2023 meeting at 13 School Road, Peñasco, NM 87553

January 9, 2023 meeting at 1 First National Place, Angel Fire, NM 87710

Reasonable accommodations are available for people with disabilities. To request a reasonable accommodation, contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section below as soon as possible. Last minute requests will be accepted but may not be possible to fulfill. Written comments related to these public meetings must be submitted through the *Federal eRulemaking Portal* at <https://www.regulations.gov>. Search for FEMA–2022–0037 and follow the instructions for submitting comments. All written comments received, including any personal information provided, may be posted without alteration at <https://www.regulations.gov>. All comments on the request for information made during the meetings will be posted to <https://www.regulations.gov>, Docket ID FEMA–2022–0037.

#### FOR FURTHER INFORMATION CONTACT:

Angela Gladwell, Office of Response and Recovery, 202–646–3642, [FEMA-Hermits-Peak@fema.dhs.gov](mailto:FEMA-Hermits-Peak@fema.dhs.gov). Persons with hearing or speech challenges may access this number through TTY by calling the toll-free Federal Relay Service at 800–877–8339.

**SUPPLEMENTARY INFORMATION:** On September 30, 2022, President Biden signed into law the Hermit's Peak/Calf Canyon Fire Assistance Act (“Act”) as part of the Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Public Law 117–180, 136 Stat. 2114 (2022). The Act provides compensation to injured persons impacted by the Hermit's Peak/Calf Canyon Fire (Fire). It requires FEMA to design and administer a claims program to compensate victims, for injuries resulting from the fire and to provide for the expeditious consideration and settlement for those claims and injuries. The Act further directs FEMA to establish an arbitration process for disputes regarding claims.

On November 14, 2022, FEMA published an interim final rule (IFR) establishing the procedures for the processing and payment of claims to those injured by the Fire sustaining property, business, and/or financial losses.<sup>1</sup> The IFR requested public comment on these procedures through January 13, 2022. FEMA's procedures in this IFR are generally consistent with prior processes established for claims associated with the Cerro Grande Fire Assistance Act.<sup>2</sup> The first step in the

<sup>1</sup> 87 FR 68085.

<sup>2</sup> The Cerro Grande Fire Assistance Act (Pub. L. 106–246 (2001)) required FEMA to design and

claims process under this IFR (see, 44 CFR part 296) is for the claimant to file a Notice of Loss with the Office of Hermit's Peak/Calf Canyon Fire Claims ("Claims Office"). After receipt and acknowledgement by the Claims Office, a Claims Reviewer will contact the claimant to review the claim and help the claimant formulate a strategy for obtaining any necessary supporting documentation to complete the Proof of Loss. After discussion of the claim with the Claims Reviewer, the claimant will review and sign a Proof of Loss and submit it to the Claims Office. The Claims Reviewer will submit a report to the Authorized Official for review to determine whether compensation is due to the claimant. Once that review is completed, the Authorized Official's written decision will be provided to the claimant. If satisfied with the decision, the claimant will receive payment after returning a completed Release and Certification Form. If the claimant is not satisfied with the decision, they may file an Administrative Appeal with the Director of the Claims Office. If the claimant is not satisfied after appeal, the dispute may be resolved through binding arbitration or heard in the United States District Court for the District of New Mexico.

The IFR also announced that FEMA would hold four in-person public meetings to seek feedback on the procedures for processing and payment of claims to those injured by the Fire sustaining property, business, and/or financial loss. This document announces that FEMA will hold two additional public meetings. FEMA is holding these additional public meetings to ensure that all interested parties have sufficient opportunity to provide comments on the IFR during the comment period. FEMA received a request to provide video conferencing at upcoming public meetings. As these meetings are not held in FEMA facilities, the Agency is unable to offer video conferencing. Transcripts of the meetings will be posted to the public docket and FEMA will also post transcripts of the meetings to <https://www.fema.gov/hermits-peak>. FEMA will carefully consider all relevant

administer a program for fully compensating those who suffered injuries resulting from the Cerro Grande Fire. The Cerro Grande fire resulted from a prescribed fire ignited on May 4, 2000, by National Park Service fire personnel at the Bandelier National Monument, New Mexico under an approved prescribed fire plan. That fire burned approximately 47,750 acres and destroyed over 200 residential structures. The Cerro Grande Fire Assistance Act process is detailed in an interim final rule (65 FR 52259 (Aug. 27, 2000)) and a final rule (66 FR 15847 (Mar. 21, 2001)) that is now codified at 44 CFR part 295.

comments received during the public meetings and during the IFR comment period closing on January 13, 2023. All comments or remarks provided on the request for information during the meeting will be transcribed and posted to the rulemaking docket on <https://www.regulations.gov>.

**Erik A. Hooks,**

*Deputy Administrator, Federal Emergency Management Agency.*

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## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 64

[WC Docket No. 12-375; FCC 22-76; FR ID 113660]

### Rates for Interstate Inmate Calling Services

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule.

**SUMMARY:** The Federal Communications Commission (FCC or Commission) amends its rules to: require inmate calling services providers to provide access to all relay services eligible for Telecommunications Relay Service (TRS) Fund support, as well as American Sign Language (ASL) point-to-point video communication, where broadband internet access service is available, in jurisdictions with an average daily population of 50 or more incarcerated persons; clarify and expand the scope of restrictions on inmate calling services providers assessing charges for TRS and ASL point-to-point video calls; expand the scope of inmate calling services providers' required Annual Reports; and facilitate registration for carceral use of TRS. The Commission also amends its rules to: prohibit inmate calling services providers from seizing or otherwise disposing of funds in inactive calling services accounts until at least 180 calendar days of continuous inactivity has passed; lower the caps on provider charges for single-call services and third-party financial transactions; and clarify the definitions of "Jail" and "Prison." These actions will improve communications access for incarcerated people with disabilities and lessen the financial burdens incarcerated people and their loved ones face when using calling services.

**DATES:**

**Effective date:** The amendments to the rules are effective January 9, 2023,

except for the amendments codified as §§ 64.611(k)(1)(i) through (iii) (amendatory instruction 6), 64.6040(c) (amendatory instruction 11), and 64.6060(a)(5) through (7) (amendatory instruction 12), which are delayed. The Commission will publish a document in the **Federal Register** announcing the effective date for these delayed amendments.

**Compliance date:** Compliance with § 64.6040(b)(2) of the rules is required by January 1, 2024.

**FOR FURTHER INFORMATION CONTACT:**

Michael Scott, Disability Rights Office of the Consumer and Governmental Affairs Bureau, at (202) 418-1264 or via email at [Michael.Scott@fcc.gov](mailto:Michael.Scott@fcc.gov), regarding portions of this document relating to communications services for incarcerated people with hearing or speech disabilities, and Jennifer Best Vickers, Pricing Policy Division of the Wireline Competition Bureau, at (202) 418-1526 or via email at [jennifer.vickers@fcc.gov](mailto:jennifer.vickers@fcc.gov), regarding other matters.

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's Fourth Report and Order, document FCC 22-76, adopted September 29, 2022, released September 30, 2022, in WC Docket No. 12-375. The Commission previously sought comment on these issues in *Rates for Interstate Inmate Calling Services*, Fifth Further Notice of Proposed Rulemaking, WC Docket No. 12-375, FCC 21-60, published at 86 FR 40416, July 28, 2021. This summary is based on the public redacted version of document FCC 22-76, the full text of which can be accessed electronically via the FCC's Electronic Document Management System (EDOCs) website at [www.fcc.gov/edocs](http://www.fcc.gov/edocs) or via the FCC's Electronic Comment Filing System (ECFS) website at [www.fcc.gov/ecfs](http://www.fcc.gov/ecfs). To request materials in accessible formats for people with disabilities (Braille, large print, electronic files, audio format), send an email to [fcc504@fcc.gov](mailto:fcc504@fcc.gov), or call the Consumer and Governmental Affairs Bureau at (202) 418-0530 (voice).

### Synopsis

1. The Commission adopts several requirements to improve access to communications services for incarcerated people with communication disabilities. The Commission requires that inmate calling services providers provide access to all relay services eligible for TRS Fund support in any correctional facility where broadband is available and where the average daily population incarcerated in that jurisdiction (*i.e.*, in