

such as information establishing that the entity is an eligible taxpayer;

(iii) The taxpayer's taxable year, as determined under section 441;

(iv) The type of annual tax return(s) normally filed by the eligible taxpayer, or that the eligible taxpayer does not normally file an annual tax return with the IRS;

(v) The type of eligible credit(s) for which the eligible taxpayer intends to make a transfer election;

(vi) Each eligible credit property that the eligible taxpayer intends to use to determine a specified credit portion for which the eligible taxpayer intends to make a transfer election;

(vii) For each eligible credit property listed in paragraph (b)(4)(vi) of this section, any further information required by the IRS electronic portal, such as—

(A) The type of eligible credit property;

(B) Physical location (that is, address and coordinates (longitude and latitude) of the eligible credit property);

(C) Any supporting documentation relating to the construction or acquisition of the eligible credit property (such as State, Indian Tribal, or local government permits to operate the eligible credit property, certifications, evidence of ownership that ties to a land deed, lease, or other documented right to use and access any land or facility upon which the eligible credit property is constructed or housed, and U.S. Coast Guard registration numbers for offshore wind vessels);

(D) The beginning of construction date, and the placed in service date of the eligible credit property; and

(E) Any other information that the eligible taxpayer believes will help the IRS evaluate the registration request;

(viii) The name of a contact person for the eligible taxpayer. The contact person is the person whom the IRS may contact if there is an issue with the registration. The contact person must either possess legal authority to bind the eligible taxpayer, or must provide a properly executed power of attorney on Form 2848, *Power of Attorney and Declaration of Representative*;

(ix) A penalties of perjury statement, effective for all information submitted as a complete application, and signed by a person with personal knowledge of the relevant facts that is authorized to bind the registrant; and

(x) Any other information the IRS deems necessary for purposes of preventing duplication, fraud, improper payments, or excessive payments under this section that is provided in guidance.

(c) *Registration number*—(1) *In general.* The IRS will review the registration information provided and will issue a separate registration number for each eligible credit property for which the eligible taxpayer provided sufficient verifiable information.

(2) *Registration number is only valid for one taxable year.* A registration number is valid to an eligible taxpayer only for the taxable year in which the credit is determined for the eligible credit property for which the registration is completed, and for a transferee taxpayer's taxable year in which the eligible credit is taken into account under § 1.6418-2(f).

(3) *Renewing registration numbers.* If an election to transfer an eligible credit will be made with respect to an eligible credit property for a taxable year after a registration number under this section has been obtained, the eligible taxpayer must renew the registration for that subsequent taxable year in accordance with applicable guidance, including attesting that all the facts previously provided are still correct or updating any facts.

(4) *Amendment of previously submitted registration information if a change occurs before the registration number is used.* As provided in instructions to the pre-filing registration portal, if specified changes occur with respect to one or more applicable credit properties for which a registration number has been previously obtained but not yet used, an eligible taxpayer must amend the registration (or may need to submit a new registration) to reflect these new facts. For example, if the owner of a facility previously registered for a transfer election under § 1.6418-2 or § 1.6418-3 for eligible credits determined with respect to that facility and the facility undergoes a change of ownership (incident to a corporate reorganization or an asset sale) such that the new owner has a different employer identification number (EIN) than the owner who obtained the original registration, the original owner of the facility must amend the original registration to disassociate its EIN from the eligible credit property and the new owner must submit separately an original registration (or if the new owner previously registered other credit properties, must amend its original registration) to associate the new owner's EIN with the previously registered eligible credit property.

(5) *Reporting of registration number by an eligible taxpayer and a transferee taxpayer*—(i) *Eligible taxpayer reporting.* As part of making a valid transfer election under § 1.6418-2 or

§ 1.6418-3, an eligible taxpayer must include the registration number of the eligible credit property on the eligible taxpayer's return (as provided in § 1.6418-2(b) or § 1.6418-3(d)) for the taxable year the specified credit portion was determined. The IRS will treat an election as ineffective if the eligible taxpayer does not include a valid registration number on the return.

(ii) *Transferee taxpayer reporting.* A transferee taxpayer must report the registration number received (as part of the transfer election statement as described in § 1.6418-2(b) or otherwise) from a transferor taxpayer on the Form 3800, *General Business Credit*, as part of the return for the taxable year that the transferee taxpayer takes the transferred specified credit portion into account. The specified credit portion will be disallowed to the transferee taxpayer if the transferee taxpayer does not include the registration number on the return.

(d) *Applicability date.* This section applies to taxable years ending on or after June 21, 2023.

(e) *Expiration date.* The applicability of this section expires on June 12, 2026.

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

Approved: June 5, 2023.

Lily Batchelder,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2023-12797 Filed 6-14-23; 11:15 am]

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DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

31 CFR Part 587

Publication of Russian Harmful Foreign Activities Sanctions Regulations Web General License 69

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Publication of a Web General License.

SUMMARY: The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing one general license (GL) issued pursuant to the Russian Harmful Foreign Activities Sanctions Regulations: GL 69, which was previously made available on OFAC's website.

DATES: GL 69 was issued on May 31, 2023. See **SUPPLEMENTARY INFORMATION** for additional relevant dates.

FOR FURTHER INFORMATION CONTACT: OFAC: Assistant Director for Licensing,

202–622–2480; Assistant Director for Regulatory Affairs, 202–622–4855; or Assistant Director for Compliance, 202–622–2490.

SUPPLEMENTARY INFORMATION:

Electronic Availability

This document and additional information concerning OFAC are available on OFAC's website: <https://ofac.treasury.gov>.

Background

On May 31, 2023, OFAC issued GL 69 to authorize certain transactions otherwise prohibited by the Russian Harmful Foreign Activities Sanctions Regulations, 31 CFR part 587. GL 69 was made available on OFAC's website (<https://ofac.treasury.gov>) when it was issued. The text of this GL is provided below.

OFFICE OF FOREIGN ASSETS CONTROL

Russian Harmful Foreign Activities Sanctions Regulations 31 CFR Part 587

GENERAL LICENSE NO. 69

Authorizing Certain Debt Securities Servicing Transactions Involving International Investment Bank

(a) Except as provided in paragraph (c) of this general license, all transactions prohibited by Executive Order (E.O.) 14024 that are ordinarily incident and necessary to the processing of interest or principal payments on debt securities issued by International Investment Bank (IIB) prior to April 12, 2023 are authorized through 12:01 a.m. eastern daylight time June 30, 2023, provided that such interest or principal payments are not made to persons located in the Russian Federation and that any payments to a blocked person, wherever located, are made into a blocked account in accordance with the Russian Harmful Foreign Activities Sanctions Regulations, 31 CFR part 587 (RuHSR).

Note to paragraph (a). For the purposes of this general license, the term "person located in the Russian Federation" includes persons in the Russian Federation, individuals ordinarily resident in the Russian Federation, and entities incorporated or organized under the laws of the Russian Federation or any jurisdiction within the Russian Federation.

(b) U.S. financial institutions are authorized to unblock interest or principal payments that were blocked on or after April 12, 2023 but before May 31, 2023 on debt securities issued by IIB prior to April 12, 2023, provided that the funds are unblocked solely to effect transactions authorized in paragraph (a) of this general license.

Note to paragraph (b). U.S. financial institutions unblocking property pursuant to paragraph (b) of this general license are required to file an unblocking report pursuant to 31 CFR 501.603.

(c) This general license does not authorize:

(1) Any transactions prohibited by Directive 2 under E.O. 14024, *Prohibitions*

Related to Correspondent or Payable-Through Accounts and Processing of Transactions Involving Certain Foreign Financial Institutions;

(2) Any transactions prohibited by Directive 4 under E.O. 14024, *Prohibitions Related to Transactions Involving the Central Bank of the Russian Federation, the National Wealth Fund of the Russian Federation, and the Ministry of Finance of the Russian Federation;* or

(3) Any transactions otherwise prohibited by the RuHSR, including transactions involving any person blocked pursuant to the RuHSR other than the blocked person described in paragraph (a) of this general license, unless separately authorized.

Andrea M. Gacki,

Director, Office of Foreign Assets Control.

Dated: May 31, 2023

Andrea M. Gacki,

Director, Office of Foreign Assets Control.

[FR Doc. 2023–13117 Filed 6–20–23; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Parts 0, 1, and 64

[WC Docket No. 17–97; FCC 23–18, FR ID 138840]

Call Authentication Trust Anchor

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: In this document, the Federal Communications Commission (Commission) takes further steps to combat illegally spoofed robocalls by strengthening and expanding caller ID authentication and robocall mitigation obligations and creating new mechanisms to hold providers accountable for violations of the Commission's rules.

DATES: *Effective date:* This rule is effective August 21, 2023, except for the amendments codified at 47 CFR 64.6303(c) (amendatory instruction 9) and 64.6305(d), (e), (f), and (g) (amendatory instruction 12) which are delayed. The Commission will publish a document in the **Federal Register** announcing the effective dates for the delayed amendments to 47 CFR 64.6303(c) and 64.6305(d), (e), (f), (g).

FOR FURTHER INFORMATION CONTACT: Jonathan Lechter, Competition Policy Division, Wireline Competition Bureau, at (202) 418–0984, jonathan.lechter@fcc.gov.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission's *Sixth Report and Order* in WC Docket No. 17–97 adopted on March 16, 2023 and

released on March 17, 2023. The document is available for download at <https://docs.fcc.gov/public/attachments/FCC-23-18A1.pdf>. To request materials in accessible formats for people with disabilities (Braille, large print, electronic files, audio format), send an email to FCC504@fcc.gov or call the Consumer & Governmental Affairs Bureau at 202–418–0530 (voice), 202–418–0432 (TTY).

Synopsis

I. Sixth Report and Order

1. In this document, the Commission continues to strengthen and expand caller ID authentication requirements in the Secure Telephony Identity Revisited/Signature-based Handling of Asserted information using toKENs (STIR/SHAKEN) ecosystem by requiring non-gateway intermediate providers that receive unauthenticated calls directly from an originating provider to use STIR/SHAKEN to authenticate those calls. The STIR/SHAKEN framework is a set of technical standards and protocols that enable providers to authenticate and verify caller ID information transmitted with Session Initiation Protocol (SIP) calls. The STIR/SHAKEN framework consists of two components: (1) the technical process of authenticating and verifying caller ID information; and (2) the certificate governance process that maintains trust in the caller ID authentication information transmitted along with a call.

2. Further, with this document, the Commission expands robocall mitigation requirements for all providers, including those that have not yet implemented STIR/SHAKEN because they lack the necessary infrastructure or are subject to an implementation extension. The Commission empowers the Enforcement Bureau with new tools and penalties to hold providers accountable for failing to comply with its rules. The Commission also defines the STIR/SHAKEN obligations of satellite providers.

3. The STIR/SHAKEN caller ID authentication framework protects consumers from illegally spoofed robocalls by enabling authenticated caller ID information to securely travel with the call itself throughout the entire call path. The Commission, consistent with Congress's direction in the Telephone Robocall Abuse Criminal Enforcement and Deterrence (TRACED) Act, adopted rules requiring voice service providers to implement STIR/SHAKEN in the internet Protocol (IP) portions of their voice networks by June 30, 2021, subject to certain exceptions.