

**Figure 3 to Paragraph (h)—MMEL
Restriction for Non-Radio Altimeter
Tolerant Airplanes**

Radio Altimeter 5G C-Band Interference, MMEL Restriction

Due to the presence of 5G C-Band wireless broadband interference, dispatch or release is prohibited under MMEL No. 32-61-05(3), item “Weight on Wheel (WOW) Proximity Sensor” into or out of airports in the contiguous U.S. airspace.

**(i) Revision of Existing AFM: MMEL
Restriction for Radio Altimeter Tolerant
Airplanes**

Before further flight, revise the Limitations section of the existing AFM to include the

information specified in figure 4 to paragraph (i) of this AD. This may be done by inserting a copy of figure 4 to paragraph (i) of this AD into the existing AFM.

**Figure 4 to Paragraph (i)—MMEL Restriction
for Radio Altimeter Tolerant Airplanes**

Radio Altimeter 5G C-Band Interference, MMEL Restriction

Due to the presence of 5G C-Band wireless broadband interference, dispatch or release is prohibited under MMEL No. 32-61-05(3), item “Weight on Wheel (WOW) Proximity Sensor” into or out of airports in the contiguous U.S. airspace, unless operating at a 5G C-Band mitigated airport as identified in an FAA Domestic Notice.

(j) Additional AD Provisions

(1) The Manager, Operational Safety Branch, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or responsible Flight Standards Office, as appropriate. If sending information directly to the manager of the Operational Safety Branch, send it to the attention of the person identified in paragraph (k)(2) of this AD. Information may be emailed to: AMOC@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(k) Additional Information

(1) Refer to Transport Canada AD CF-2023-47, dated June 26, 2023, for related information. This Transport Canada AD may be found in the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2023-1408.

(2) For more information about this AD, contact Brett Portwood, Continued Operational Safety Technical Advisor, COS Program Management Section, Operational Safety Branch, FAA, 3960 Paramount Boulevard, Lakewood, CA 90712-4137; phone: 817-222-5390; email: operationalstafety@faa.gov.

(l) Material Incorporated by Reference

None.

Issued on July 3, 2023.

Michael Linegang,

Acting Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2023-14771 Filed 7-7-23; 4:15 pm]

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2023-1406; Project Identifier MCAI-2023-00787-T; Amendment 39-22500; AD 2023-13-15]

RIN 2120-AA64

Airworthiness Directives; Bombardier, Inc., Airplanes

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule; request for comments.

SUMMARY: The FAA is superseding Airworthiness Directive (AD) 2023-03-06, which applied to all Bombardier, Inc., Model BD-700-1A10 and BD-700-1A11 airplanes. AD 2023-03-06 required revising the existing airplane

flight manual (AFM) to incorporate limitations to mitigate identified hazards when in the presence of interference from wireless broadband operations in the 3.7–3.98 GHz frequency band (5G C-Band) as identified by Notices to Air Missions (NOTAMs). Since the FAA issued AD 2023-03-06, the FAA determined that additional limitations are needed due to the continued deployment of new 5G C-Band stations whose signals are expected to cover most of the contiguous United States at transmission frequencies between 3.7–3.98 GHz. This AD requires revising the limitations section of the existing AFM to incorporate limitations prohibiting dispatch under a certain master minimum equipment list (MMEL) item. The FAA is issuing this AD to address the unsafe condition on these products.

DATES: This AD is effective July 27, 2023.

The FAA must receive comments on this AD by August 28, 2023.

ADDRESSES: You may send comments, using the procedures found in 14 CFR 11.43 and 11.45, by any of the following methods:

• *Federal eRulemaking Portal*: Go to [regulations.gov](https://www.regulations.gov). Follow the instructions for submitting comments.

• *Fax*: (202) 493-2251.

• *Mail*: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE, Washington, DC 20590.

• *Hand Delivery*: Deliver to Mail address above between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

AD Docket: You may examine the AD docket at [regulations.gov](https://www.regulations.gov) under Docket No. FAA-2023-1406; or in person at Docket Operations between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this final rule, any comments received, and other information. The street address for Docket Operations is listed above.

FOR FURTHER INFORMATION CONTACT:

Brett Portwood, Continued Operational Safety Technical Advisor, COS Program Management Section, Operational Safety Branch, FAA, 3960 Paramount Boulevard, Lakewood, CA 90712-4137; phone: 817-222-5390; email: operationalsafety@faa.gov.

SUPPLEMENTARY INFORMATION:

Comments Invited

The FAA invites you to send any written data, views, or arguments about this final rule. Send your comments to an address listed under **ADDRESSES**. Include “Docket No. FAA-2023-1406; Project Identifier MCAI-2023-00787-T” at the beginning of your comments. The most helpful comments reference a specific portion of the final rule, explain the reason for any recommended change, and include supporting data. The FAA will consider all comments received by the closing date and may amend this final rule because of those comments.

Except for Confidential Business Information (CBI) as described in the following paragraph, and other information as described in 14 CFR 11.35, the FAA will post all comments received, without change, to [regulations.gov](https://www.regulations.gov), including any personal information you provide. The agency will also post a report summarizing each substantive verbal contact received about this final rule.

Confidential Business Information

CBI is commercial or financial information that is both customarily and actually treated as private by its owner. Under the Freedom of Information Act (FOIA) (5 U.S.C. 552), CBI is exempt from public disclosure. If your

comments responsive to this AD contain commercial or financial information that is customarily treated as private, that you actually treat as private, and that is relevant or responsive to this AD, it is important that you clearly designate the submitted comments as CBI. Please mark each page of your submission containing CBI as “PROPIN.” The FAA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this AD. Submissions containing CBI should be sent to Brett Portwood, Continued Operational Safety Technical Advisor, COS Program Management Section, Operational Safety Branch, FAA, 3960 Paramount Boulevard, Lakewood, CA 90712-4137; phone: 817-222-5390; email:

operationalsafety@faa.gov. Any commentary that the FAA receives that is not specifically designated as CBI will be placed in the public docket for this rulemaking.

Background

The FAA issued AD 2021-23-12, Amendment 39-21810 (86 FR 69984, December 9, 2021) (AD 2021-23-12), to address the effect of interference from wireless broadband operations in the 5G C-Band on all transport and commuter category airplanes equipped with a radio (also known as radar) altimeter. AD 2021-23-12 was prompted by a determination that radio altimeters cannot be relied upon to perform their intended function if they experience interference from wireless broadband operations in the 5G C-Band. AD 2021-23-12 required revising the limitations section of the existing AFM to incorporate limitations prohibiting certain operations, which require radio altimeter data to land in low visibility conditions, when in the presence of 5G C-Band interference as identified by NOTAMs. Transport Canada, which is the aviation authority for Canada, issued corresponding AD CF-2021-52, dated December 24, 2021, to prohibit certain flight operations requiring radio altimeter data in U.S. airspace affected by 5G C-Band wireless signals.

Transport Canada subsequently evaluated additional 5G-related hazards presented by 5G C-Band interference on Bombardier Model BD-700-1A10 and BD-700-1A11 airplanes and issued Transport Canada AD CF-2022-60, dated November 4, 2022 (AD CF-2022-60). AD CF-2022-60 was prompted by a determination that 5G C-Band interference can result in unavailable or misleading radio altimeter information, adversely affecting the performance of the automatic flight control system (AFCS). Based on AD CF-2022-60, the

FAA issued AD 2023-03-06, Amendment 39-22331 (88 FR 11784, February 24, 2023) (AD 2023-03-06), for all Bombardier, Inc., Model BD-700-1A10 and BD-700-1A11 airplanes. AD 2023-03-06 required revising the existing AFM to incorporate limitations prohibiting dispatch under a certain MMEL item and prohibiting autopilot and autothrottle operation below 400 feet above ground level (AGL) when in the presence of 5G C-Band interference as identified by NOTAMs. The FAA issued AD 2023-03-06 to address the effects of 5G C-Band interference on the performance of the AFCS, which could result in increased flightcrew workload and adversely affect the safe operation of the airplane.

Actions Since AD 2023-03-06 Was Issued

The FAA subsequently determined that NOTAMs identifying the 5G environment are no longer practical because of the continued deployment of new 5G C-Band base stations, whose signals are expected to cover most of the contiguous United States at transmission frequencies between 3.7–3.98 GHz. Accordingly, the FAA superseded AD 2021-23-12 and issued AD 2023-10-02 (88 FR 34065, May 26, 2023) (AD 2023-10-02). AD 2023-10-02 prohibits transport and commuter category airplanes from performing certain low-visibility landing operations at any airport unless they have upgraded their radio altimeters (*i.e.*, are “radio altimeter tolerant”).

In addition, Transport Canada superseded AD CF-2022-60 and issued Transport Canada AD CF-2023-44, dated June 26, 2023 (Transport Canada AD CF-2023-44) (also referred to after this as “the MCAI”), for all Model BD-700-1A10 and BD-700-1A11 airplanes. Transport Canada determined that although anomalies with the AFCS and autothrottle remain possible in the presence of harmful interference, there are sufficient mitigating factors such that Transport Canada no longer considers this an unsafe condition. As a result, the MCAI removes the AFM limitation on the AFCS and autothrottle. The MCAI also replaces the prohibition of dispatch under a certain MMEL item at airports identified by NOTAM with the same prohibition, for non-radio altimeter tolerant airplanes, at all airports in the contiguous United States. For radio altimeter tolerant airplanes, the MCAI does not prohibit dispatch under the MMEL item at 5G C-Band mitigated airports (CMAs) as identified in an FAA Domestic Notice. Transport Canada issued the MCAI to prevent dispatch under MMEL item “WOW

FAULT (ADVISORY)” which, in combination with 5G interference and a weight-on-wheels (WOW) signal failure, could result in the radio altimeter deploying the two pairs of ground spoilers at heights above 7 feet AGL. This may lead to increased flightcrew workload and adversely affect the safe operation of the airplane.

You may examine the MCAI in the AD docket at *regulations.gov* under Docket No. FAA–2023–1406.

FAA’s Determination

This product has been approved by the aviation authority of another country and is approved for operation in the United States. Pursuant to the FAA’s bilateral agreement with this State of Design Authority, it has notified the FAA of the unsafe condition described in the MCAI referenced above. The FAA is issuing this AD after determining that the unsafe condition described previously is likely to exist or develop on other products of the same type design.

AD Requirements

This AD requires, before further flight, revising the AFM to incorporate limitations prohibiting dispatch with use of a certain MMEL item at all airports for non-radio altimeter tolerant airplanes. For radio altimeter tolerant airplanes, the prohibited operations are allowed at 5G CMAAs as identified in an FAA Domestic Notice.

Interim Action

The FAA considers that this AD is an interim action. Once the Technical

Standard Order (TSO) standard for radio altimeters is established, which will follow the existing international technical consensus on the establishment of the minimum operational performance standards (MOPS), the FAA anticipates that the MOPS will be incorporated into the TSO. Once a new radio altimeter TSO is developed, approved, and available, the FAA might consider additional rulemaking.

Justification for Immediate Adoption and Determination of the Effective Date

Section 553(b)(3)(B) of the Administrative Procedure Act (APA) (5 U.S.C. 551 *et seq.*) authorizes agencies to dispense with notice and comment procedures for rules when the agency, for “good cause,” finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” Under this section, an agency, upon finding good cause, may issue a final rule without providing notice and seeking comment prior to issuance. Further, section 553(d) of the APA authorizes agencies to make rules effective in less than thirty days, upon a finding of good cause.

An unsafe condition exists that requires the immediate adoption of this AD without providing an opportunity for public comments prior to adoption. The FAA has found that the risk to the flying public justifies forgoing notice and comment prior to adoption of this rule because dispatch under MMEL item “WOW FAULT (ADVISORY),” in combination with 5G interference and a WOW signal failure, could result in the

radio altimeter deploying the two pairs of ground spoilers at heights above 7 feet AGL. This may lead to increased flightcrew workload and loss of continued safe flight and landing. To address this unsafe condition, the actions required by this AD must be accomplished before further flight. The FAA based this compliance time on the changes to the 5G C-Band environment beginning on July 1, 2023. These changes include increased wireless broadband deployment and transmissions closer to the parameters authorized by the FCC. Accordingly, notice and opportunity for prior public comment are impracticable and contrary to the public interest pursuant to 5 U.S.C. 553(b)(3)(B).

In addition, the FAA finds that good cause exists pursuant to 5 U.S.C. 553(d) for making this amendment effective in less than 30 days, for the same reasons the FAA found good cause to forgo notice and comment.

Regulatory Flexibility Act (RFA)

The requirements of the Regulatory Flexibility Act (RFA) do not apply when an agency finds good cause pursuant to 5 U.S.C. 553 to adopt a rule without prior notice and comment. Because FAA has determined that it has good cause to adopt this rule without prior notice and comment, RFA analysis is not required.

Costs of Compliance

The FAA estimates that this AD affects 165 airplanes of U.S. registry of U.S. registry. The FAA estimates the following costs to comply with this AD:

ESTIMATED COSTS FOR REQUIRED ACTIONS

Action	Labor cost	Parts cost	Cost per product	Cost on U.S. operators
AFM revision	1 work-hour × \$85 ¹ per hour = \$85	\$0	\$85	² \$14,025

Authority for This Rulemaking

Title 49 of the United States Code specifies the FAA’s authority to issue rules on aviation safety. Subtitle I, section 106, describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the Agency’s authority.

The FAA is issuing this rulemaking under the authority described in Subtitle VII, Part A, Subpart III, Section 44701: General requirements. Under that section, Congress charges the FAA

with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

Regulatory Findings

This AD will not have federalism implications under Executive Order

13132. This AD will not have a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.

For the reasons discussed above, I certify that this AD:

(1) Is not a “significant regulatory action” under Executive Order 12866, and

(2) Will not affect intrastate aviation in Alaska.

¹ The labor rate of \$85 per hour is the average wage rate for an aviation mechanic.

² The estimated cost for this revision does not constitute a significant economic impact (even for small entities) because \$85 is a minimal cost

compared to the regular costs of maintaining and operating a Model BD–700–1A10 or BD–700–1A11 transport category airplane.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

The Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA amends 14 CFR part 39 as follows:

PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

■ 2. The FAA amends § 39.13 by:

- a. Removing Airworthiness Directive 2023-03-06, Amendment 39-22331 (88 FR 11784, February 24, 2023); and
- b. Adding the following new airworthiness directive:

2023-13-15 Bombardier, Inc.: Amendment 39-22500; Docket No. FAA-2023-1406; Project Identifier MCAI-2023-00787-T.

(a) Effective Date

This airworthiness directive (AD) is effective July 27, 2023.

(b) Affected ADs

This AD replaces AD 2023-03-06, Amendment 39-22331 (88 FR 11784, February 24, 2023) (AD 2023-03-06).

(c) Applicability

This AD applies to all Bombardier, Inc., Model BD-700-1A10 and BD-700-1A11 airplanes, certificated in any category.

(d) Subject

Air Transport Association (ATA) of America Code 34, Navigation.

(e) Reason

This AD was prompted by a determination that radio altimeters cannot be relied upon to perform their intended function if they experience interference from wireless broadband operations in the 3.7-3.98 GHz frequency band (5G C-Band), and a recent determination that this interference may affect other airplane systems using radio altimeter data, including the ground spoiler deployment system. The FAA is issuing this AD to address inadvertent ground spoiler deployment in flight that could lead to

increased flightcrew workload and loss of continued safe flight and landing.

(f) Compliance

Comply with this AD within the compliance times specified, unless already done.

(g) Definitions

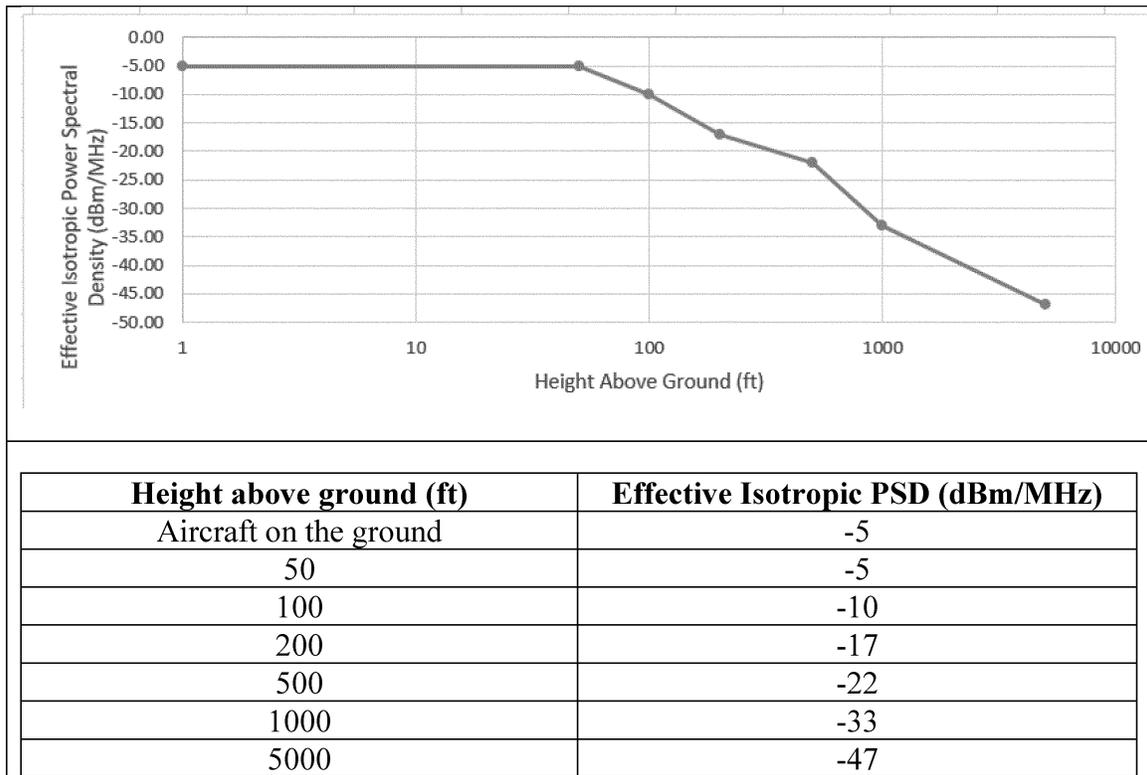
(1) For purposes of this AD, a “5G C-Band mitigated airport” (5G CMA) is an airport at which the telecommunications companies have agreed to voluntarily limit their 5G deployment at the request of the FAA, as identified by an FAA Domestic Notice.

(2) For purposes of this AD, a “radio altimeter tolerant airplane” is one for which the radio altimeter, as installed, demonstrates the tolerances specified in paragraphs (g)(2)(i) and (ii) of this AD, using a method approved by the FAA.

(i) Tolerance to radio altimeter interference, for the fundamental emissions (3.7-3.98 GHz), at or above the power spectral density (PSD) curve threshold specified in figure 1 to paragraph (g)(2)(i) of this AD.

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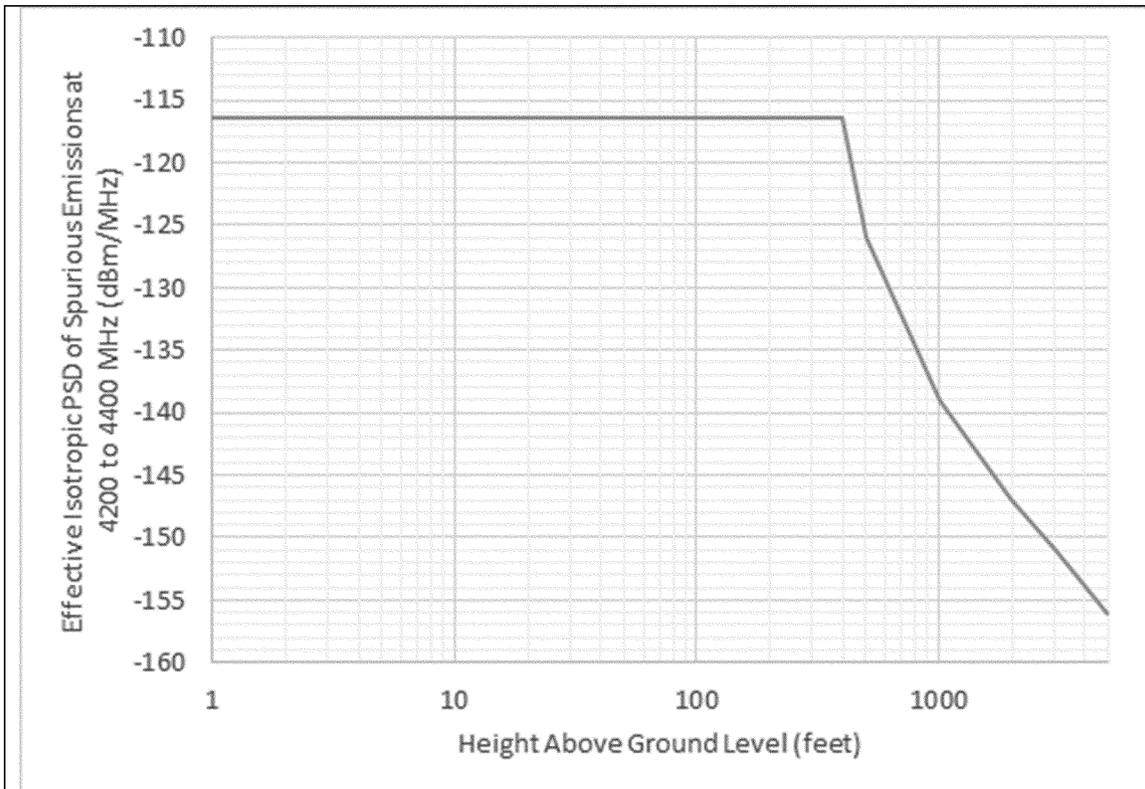
Figure 1 to Paragraph (g)(2)(i)—Fundamental Effective Isotropic PSD at Outside Interface of Aircraft Antenna



(ii) Tolerance to radio altimeter interference, for the spurious emissions (4.2-4.4 GHz), at or above the PSD curve threshold

specified in figure 2 to paragraph (g)(2)(ii) of this AD.

Figure 2 to Paragraph (g)(2)(ii)—Spurious Effective Isotropic PSD at Outside Interface of Aircraft Antenna



<u>Aircraft Altitude (ft AGL)</u>	<u>Effective Isotropic PSD (dBm/MHz)</u>
1	-116.50
400	-116.50
500	-126.00
1000	-139.00
2000	-147.00
3000	-151.00
5000	-156.00

(3) For purposes of this AD, a “non-radio altimeter tolerant airplane” is one for which the radio altimeter, as installed, does not demonstrate the tolerances specified in paragraphs (g)(2)(i) and (ii) of this AD.

(h) Airplane Flight Manual (AFM) Revision for Non-Radio Altimeter Tolerant Airplanes: MMEL Restriction

For non-radio altimeter tolerant airplanes, before further flight, revise the Limitations Section of the existing AFM to include the information specified in figure 3 to paragraph

(h) of this AD. This may be done by inserting a copy of figure 3 to paragraph (h) of this AD into the existing AFM.

Figure 3 to Paragraph (h)—AFM Revision for Non-Radio Altimeter Tolerant Airplanes: MMEL Restriction

Radio Altimeter 5G C-Band Interference, MMEL Restriction

Due to the presence of 5G C-Band wireless broadband interference, dispatch or release is prohibited under MMEL Section 2, CAS Messages, item “WOW FAULT (ADVISORY)” into or out of airports in the contiguous U.S. airspace.

(i) AFM Revision for Radio Altimeter Tolerant Airplanes: MMEL Restriction

For radio altimeter tolerant airplanes, before further flight, revise the Limitations

Section of the existing AFM to include the information specified in figure 4 to paragraph (i) of this AD. This may be done by inserting a copy of figure 4 to paragraph (i) of this AD into the existing AFM.

Figure 4 to Paragraph (i)—AFM Revision for Radio Altimeter Tolerant Airplanes: MMEL Restriction

Radio Altimeter 5G C-Band Interference, MMEL Restriction

Due to the presence of 5G C-Band wireless broadband interference, dispatch or release is prohibited under MMEL Section 2, CAS Messages, item “WOW FAULT (ADVISORY)” into or out of airports in the contiguous U.S. airspace, unless operating at a 5G C-Band mitigated airport as identified in an FAA Domestic Notice.

(j) Additional AD Provisions

The following provisions also apply to this AD:

(1) The Manager, Operational Safety Branch, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or responsible Flight Standards Office, as appropriate. If sending information directly to the manager of the Operational Safety Branch, send it to the attention of the person identified in paragraph (k)(2) of this AD. Information may be emailed to: AMOC@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the responsible Flight Standards Office.

(k) Related Information

(1) Refer to Transport Canada AD CF-2023-44, dated June 26, 2023, for related information. This Transport Canada AD may be found in the AD docket at regulations.gov under Docket No. FAA-2023-1406.

(2) For more information about this AD, contact Brett Portwood, Continued Operational Safety Technical Advisor, COS Program Management Section, Operational Safety Branch, FAA, 3960 Paramount Boulevard, Lakewood, CA 90712-4137; phone: 817-222-5390; email: operationalsafety@faa.gov.

(l) Material Incorporated by Reference

None.

Issued on July 3, 2023.

Michael Linegang,

Acting Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2023-14769 Filed 7-7-23; 4:15 pm]

BILLING CODE 4910-13-C

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9977]

RIN 1545-BP84

Carryback of Consolidated Net Operating Losses

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; removal of temporary regulations.

SUMMARY: This document contains final regulations that affect corporations filing consolidated returns. These regulations permit consolidated groups that acquire new members that were members of another consolidated group to elect in a year subsequent to the year of acquisition to waive all or part of the pre-acquisition portion of the carryback period for certain losses attributable to the acquired members where there is a retroactive statutory extension of the net operating loss (NOL) carryback period. This document finalizes certain provisions in proposed regulations that were published on July 8, 2020, and removes temporary regulations published on the same date.

DATES:

Effective date: These final regulations are effective on July 10, 2023.

Applicability date: For the date of applicability, see § 1.1502-21(h)(9).

FOR FURTHER INFORMATION CONTACT: Stephen R. Cleary at (202) 317-5353 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

I. Overview

This Treasury decision amends the Income Tax Regulations (26 CFR part 1) under section 1502 of the Internal Revenue Code (Code). Section 1502 authorizes the Secretary of the Treasury or her delegate (Secretary) to prescribe regulations for an affiliated group of corporations that join in filing (or that are required to join in filing) a consolidated return (consolidated group, as defined in § 1.1502-1(h)) to clearly reflect the Federal income tax liability of the consolidated group and to prevent avoidance of such tax liability. For purposes of carrying out those objectives, section 1502 also permits the Secretary to prescribe rules that may be different from the provisions of chapter 1 of the Code that would apply if the corporations composing the consolidated group filed separate returns. Terms used in the consolidated return regulations generally are defined in § 1.1502-1.

On July 8, 2020, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG-125716-18) in the **Federal Register** (85 FR 40927) under section 1502 (2020 proposed regulations). The 2020 proposed regulations provided guidance that, in part, implemented amendments to section 172 under Public Law 115-97, 131 Stat. 2054 (Dec. 22, 2017), commonly known as the Tax Cuts and Jobs Act (TCJA), and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, 134 Stat. 281 (Mar. 27, 2020). Specifically, the 2020 proposed regulations provided guidance for consolidated groups regarding (i) the application of the 80-percent limitation in section 172(a)(2), as originally enacted as part of the TCJA and subsequently amended by the CARES Act, and (ii) the absorption of NOL carrybacks and carryovers.

In connection with the 2020 proposed regulations, the Treasury Department and the IRS published on the same date temporary regulations (TD 9900) in the **Federal Register** (85 FR 40892) under section 1502 (2020 temporary regulations). The Treasury Department and the IRS issued the 2020 temporary regulations to provide guidance to consolidated groups regarding the application of the NOL carryback rules under section 172(b), as amended by (i) section 2303(b) of the CARES Act, and (ii) any similar future statutory amendments to section 172. Specifically, if there is a retroactive statutory extension of the NOL carryback period under section 172 (retroactive statutory extension), the 2020 temporary regulations permit consolidated groups that, before the enactment of the retroactive statutory extension, acquired new members that were members of another consolidated group to elect to waive, in a taxable year subsequent to the taxable year of the acquisition, all or part of the pre-acquisition portion of the carryback period for consolidated net operating losses (CNOLs) attributable to the acquired members. The preamble to the 2020 temporary regulations includes a background discussion of the rules