

guarantees payment of a liability of P of \$1,000. A and X are not lenders as provided in § 1.752-2(c) and do not otherwise have a payment obligation with respect to the liability. Therefore, paragraph (b)(2) of this section does not apply for purposes of determining the economic risk of loss borne by A and X. Under paragraph (b)(1) of this section, Y is related to A and X. Therefore, under paragraph (b)(3) of this section, A and X each have a \$500 share of the \$1,000 liability.

**Example 2. Related partner exception.** A owns 100 percent of two corporations, X and Y. A and Y are members of P, a limited liability company treated as a partnership for federal tax purposes. P borrows \$1,000 from Bank. A and X each guarantee payment of the \$1,000 debt owed to Bank. A and Y are not treated as related to each other pursuant to paragraph (b)(2) of this section because A has the payment obligation with respect to the \$1,000 debt pursuant to § 1.752-2(b). Y is therefore not treated as related to X. Because A is the only partner that bears the economic risk of loss for P's \$1,000 liability, A's share of the liability is \$1,000 under § 1.752-2(a)(1).

**Example 3. Related partner exception.** A owns 100 percent of two corporations, X and Y. X owns 79 percent of a corporation, Z, and Y owns the remaining 21 percent of Z. X and Y are members of P, a limited liability company treated as a partnership for federal tax purposes. P borrows \$2,000 from Bank. Both X and Z guarantee payment of the \$2,000 debt owed to Bank. X has a payment obligation with respect to P's \$2,000 liability; therefore, paragraph (b)(2) of this section applies and X and Y are not treated as related for purposes of determining the economic risk of loss borne by each of them for P's \$2,000 liability. Because X and Y are not treated as related, and neither owns an 80 percent or more interest in Z, neither X nor Y is treated as related to Z under paragraph (b)(1) of this section. Because X bears the economic risk of loss for P's \$2,000 liability, X's share of the liability is \$2,000 under § 1.752-2(a)(1).

**Example 4. Related partner exception and person related to more than one partner.** Same facts as in *Example 3*, but X guarantees payment of only \$1,200 of the debt owed to Bank and Z guarantees payment of \$2,000. Pursuant to paragraph (b)(2) of this section, X and Y are not treated as related to the extent of X's \$1,200 guarantee. Because X bears the economic risk of loss for \$1,200 of P's \$2,000 liability, X's share of the liability is \$1,200 under § 1.752-2(a)(1). In addition, because paragraph (b)(2) of this section does not apply with respect to the remaining portion of the liability that X did not guarantee, X and Y are treated as related for purposes of the remaining \$800 of the liability pursuant to paragraph (b)(1) of this section. Therefore, Z is treated as related to X and Y under paragraph (b)(1) of this section. Pursuant to paragraph (b)(3) of this section, X and Y share the \$800 equally. In sum, X's share of P's \$2,000 liability is \$1,600 (\$1,200 under § 1.752-2(a)(1) and \$400 under paragraph (b)(3) of this section) and Y's share of P's \$2,000 liability is \$400 under paragraph (b)(3) of this section.

**Example 5. Entity structured to avoid related person status.** A, B, and C form a general partnership, ABC. A, B, and C are equal partners, each contributing \$1,000 to the partnership. A and B want to loan money to ABC and have the loan treated as nonrecourse for purposes of section 752. A and B form partnership AB to which each contributes \$50,000. A and B share losses equally in partnership AB. Partnership AB loans partnership ABC \$100,000 on a nonrecourse basis secured by the property ABC buys with the loan. Under these facts and circumstances, A and B bear the economic risk of loss with respect to the partnership liability equally based on their percentage interest in losses of partnership AB.

\* \* \* \* \*

**■ Par. 5.** Section 1.752-5 is amended by adding a second sentence in paragraph (a) and removing the word "However" at the beginning of the third sentence and adding in its place "In addition".

The addition reads as follows:

**§ 1.752-5 Effective dates and transition rules.**

(a) \* \* \* However, § 1.752-4(b)(1)(iv), (b)(2), (b)(3), and (b)(5) *Examples 1, 2, 3, and 4* apply to any liability incurred or assumed by a partnership on or after the date that these regulations are published as final regulations in the **Federal Register**, other than a liability incurred or assumed by a partnership pursuant to a written binding contract in effect prior to that date. \* \* \*

\* \* \* \* \*

**Beth Tucker,**

*Deputy Commissioner for Operations Support.*

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**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Part 64**

**[CG Docket Nos. 08-15 and 03-123; DA 13-2191]**

**Request for Comment on Petition Filed by AT&T Services, Inc., Regarding the Provision of Muting for Speech-to-Speech Telephone Services**

**AGENCY:** Federal Communications Commission.

**ACTION:** Petition of Reconditeration: request for comments.

**SUMMARY:** In this document, the Commission seeks comment on an AT&T Services, Inc. (AT&T) petition requesting clarification or, in the alternative, expedited waiver of the requirement contained in the

Commission's 2013 STS Order for providers to offer speech-to-speech (STS) users the option to have their voices muting during an STS call. The Commission seeks comment on AT&T's assertion that its current process for muting the voice of an STS user on incoming calls, when the user has not pre-selected muting in his or her profile, complies with this requirement. The Commission also seeks comment on AT&T's request for a twelve-month expedited waiver of the STS muting rules for incoming calls where the STS user has not pre-selected muting in his or her profile. AT&T maintains that a waiver will allow it to continue to use its current process for muting the voice of an STS user on incoming calls while it modifies its platform to create a process that will allow the CA to mute the STS user's voice at any time during a call without requiring a call-back.

**DATES:** Comments are due December 31, 2013 and reply comments are due January 10, 2014.

**ADDRESSES:** You may submit comments, identified by CG Docket Nos. 08-15 and 03-123, by any of the following methods:

**Electronic Filers:** Comments may be filed electronically using the Internet by accessing the Commission's Electronic Comment Filing System (ECFS), through the Commission's Web site <http://fjallfoss.fcc.gov/ecfs2/>. Filers should follow the instructions provided on the Web site for submitting comments. For ECFS filers, in completing the transmittal screen, filers should include their full name, U.S. Postal service mailing address, and CG Docket Nos. 08-15 and 03-123.

• **Paper filers:** Parties who choose to file by paper must file an original and one copy of each filing. Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail (although the Commission continues to experience delays in receiving U.S. Postal Service mail). All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission.

• All hand-delivered or messenger-delivered paper filings for the Commission's Secretary must be delivered to FCC Headquarters at 445 12th Street SW., Room TW-A325, Washington, DC 20554. All hand deliveries must be held together with rubber bands or fasteners. Any envelopes must be disposed of *before* entering the building.

• Commercial Mail sent by overnight mail (other than U.S. Postal Service

Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD 20743.

- U.S. Postal Service first-class, Express, and Priority mail should be addressed to 445 12th Street SW., Washington, DC 20554.

In addition, parties must serve one copy of each pleading with the Commission's duplicating contractor, Best Copy and Printing, Inc., 445 12th Street SW., Room CY-B402, Washington, DC 20554, or via email to [fcc@bcpiweb.com](mailto:fcc@bcpiweb.com). For detailed instructions for submitting comments and additional information on the rulemaking process, see the **SUPPLEMENTARY INFORMATION** section of this document.

**FOR FURTHER INFORMATION CONTACT:**

Caitlin Vogus, Consumer and Governmental Affairs Bureau, Disability Rights Office, (202) 418-1264, email: [Caitlin.Vogus@fcc.gov](mailto:Caitlin.Vogus@fcc.gov).

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's Public Notice, document DA 13-2191, released on November 14, 2013. The full text of document DA 13-2191, and any subsequently filed documents in this matter will be available for public inspection and copying via ECFS, and during regular business hours at the FCC Reference Information Center, Portals II, 445 12th Street SW., Room CY-A257, Washington, DC 20554. It also may be purchased from the Commission's duplicating contractor, Best Copy and Printing, Inc., Portals II, 445 12th Street SW., Room CY-B402, Washington, DC 20554, telephone: (800) 378-3160, fax: (202) 488-5563, or Internet: [www.bcpiweb.com](http://www.bcpiweb.com). Document DA 13-2191 can also be downloaded in Word or Portable Document Format (PDF) at <http://www.fcc.gov/encyclopedia/telecommunications-relay-services-trs>. 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), 202-418-0432 (TTY).

**Synopsis**

1. On September 26, 2013, AT&T filed a petition requesting clarification, or, in the alternative, expedited waiver of the requirement contained in the *2013 STS Order*, published at 78 FR 49693, August 15, 2013, and codified at 47 CFR 64.604(a)(1)(viii) of the Commission's rules, for providers to offer STS users the option to have their voices muted during an STS call. AT&T Services, Inc., *Request for Clarification, or in the*

*Alternative, Petition for Expedited Waiver*, CG Docket Nos. 08-15 and 03-123.

2. Specifically, AT&T claims that it can meet this obligation for incoming calls to an STS user who has not pre-selected muting in his or her profile by "mut[ing] the user's voice only if the STS user drops off the call and the CA adds the user back to the call." AT&T seeks clarification that this process complies with 47 CFR 64.604(a)(1)(viii) of the Commission's rules. In the alternative, AT&T seeks a twelve-month expedited waiver of the STS muting rules for calls where the STS user has not pre-selected muting in his or her profile.

AT&T claims that the waiver will allow it to continue offering STS users the call-back option while it modifies its platform to add a "hold" function during STS calls, to allow the CA to mute an STS user's voice at any time during a call without requiring a call-back.

Federal Communications Commission.

**Karen Peltz Strauss,**

*Deputy Chief, Consumer and Governmental Affairs Bureau.*

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**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Part 64**

**[CG Docket Nos. 13-24 and 03-123; DA 13-2190]**

**Request for Comment on Petition Filed by Sprint Corporation for Reconsideration of Certain Rules Adopted for Internet Protocol Captioned Telephone Service**

**AGENCY:** Federal Communications Commission.

**ACTION:** Petition of Reconsideration; request for comments.

**SUMMARY:** In this document, the Commission seeks comment on a Sprint Corporation (Sprint) petition requesting reconsideration of certain rules adopted for Internet Protocol Captioned Telephone Service (IP CTS) in the *IP CTS Reform Order*. The Commission seeks comment on Sprint's request to reconsider the rule prohibiting all providers from receiving compensation from the Interstate Telecommunications Relay Service Fund (TRS Fund) for minutes of use generated by consumers using IP CTS software and applications that consumers receive at no charge or purchase for less than \$75. Second, the Commission seeks comment on Sprint's

request to modify the registration and certification requirements to allow access to IP CTS phones in public places. Third, the Commission seeks comment on Sprint's request to allow using a slightly different wording from the Commission's required wording for labels on IP CTS equipment.

**DATES:** Comments are due December 31, 2013 and reply comments are due January 10, 2014.

**ADDRESSES:** You may submit comments, identified by CG Docket Nos. 13-24 and 03-123, by any of the following methods:

*Electronic Filers:* Comments may be filed electronically using the Internet by accessing the Commission's Electronic Comment Filing System (ECFS), through the Commission's Web site <http://fjallfoss.fcc.gov/ecfs2/>. Filers should follow the instructions provided on the Web site for submitting comments. For ECFS filers, in completing the transmittal screen, filers should include their full name, U.S. Postal service mailing address, and CG Docket Nos. 13-24 and 03-123.

- *Paper filers:* Parties who choose to file by paper must file an original and one copy of each filing. Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail (although the Commission continues to experience delays in receiving U.S. Postal Service mail). All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission.

- All hand-delivered or messenger-delivered paper filings for the Commission's Secretary must be delivered to FCC Headquarters at 445 12th Street SW., Room TW-A325, Washington, DC 20554. All hand deliveries must be held together with rubber bands or fasteners. Any envelopes must be disposed of *before* entering the building.

- Commercial Mail sent by overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD 20743.

- U.S. Postal Service first-class, Express, and Priority mail should be addressed to 445 12th Street SW., Washington, DC 20554.

In addition, parties must serve one copy of each pleading with the Commission's duplicating contractor, Best Copy and Printing, Inc., 445 12th Street SW., Room CY-B402, Washington, DC 20554, or via email to [fcc@bcpiweb.com](mailto:fcc@bcpiweb.com). For detailed instructions for submitting comments