

(e) Involved with accusing any person of a crime or formally censuring any person;

(f) Of a personal nature, if disclosure would constitute a clearly unwarranted invasion of personal privacy;

(g) Either investigatory records compiled for law enforcement purposes or information which, if written, would be contained in such records, but only to the extent that the production of records or information would:

(1) Interfere with enforcement proceedings;

(2) Deprive a person of a right to either a fair trial or an impartial adjudication;

(3) Constitute an unwarranted invasion of personal privacy;

(4) Disclose the identity of a confidential source or sources and, in the case of a record compiled either by a criminal law enforcement authority or by an agency conducting a lawful national security intelligence investigation, confidential information furnished only by the confidential source(s);

(5) Disclose investigative techniques and procedures; or

(6) Endanger the life or physical safety of law enforcement personnel;

(h) Contained in or relating to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions;

(i) If prematurely disclosed, likely to significantly frustrate implementation of a proposed action of the Council, except that this subsection shall not apply in any instance where the Council has already disclosed to the public the content or nature of its proposed action or is required by law to make such disclosure on its own initiative prior to taking final action on such proposal; and

(j) Specifically concerned with the Council's issuance of a subpoena, or its participation in a civil action or proceeding, an action in a foreign court or international tribunal, or an arbitration, or the initiation, conduct, or disposition by the Council of a particular case or formal agency adjudication pursuant to the procedures in 5 U.S.C. 554 or otherwise involving a determination on the record after opportunity for a hearing.

**§ 10002.6 Procedures for closing meetings or withholding information, and requests by affected persons to close a meeting.**

(a) A meeting or portion of a meeting may be closed and information pertaining to a meeting withheld under § 10002.5 only by vote of a majority of members.

(b) A separate vote of the members shall be taken with respect to each meeting or portion of a meeting proposed to be closed and with respect to information which is proposed to be withheld. A single vote may be taken with respect to a series of meetings or portions of a meeting that are proposed to be closed, so long as each meeting or portion thereof in the series involves the same particular matter and is scheduled to be held no more than 30 days after the initial meeting in the series. The vote of each member shall be recorded and no proxies shall be allowed.

(c) A person whose interests may be directly affected by a portion of a meeting may request in writing that the Council close that portion for any of the reasons referred to in § 10002.5(e), (f), and (g). Upon the request of a member, a recorded vote shall be taken whether to close such meeting or portion thereof.

(d) For every meeting closed, the General Counsel shall publicly certify that, in his or her opinion, the meeting may be closed to the public and shall state each relevant basis for closing the meeting. If the General Counsel invokes the bases set forth in § 10002.5(a) or (c), he or she shall rely upon the classification or designation assigned to the information by the originating agency. A copy of such certification, together with a statement by the presiding officer setting forth the time and place of the meeting and the persons present, shall be retained by the Council as part of the transcript, recording, or minutes required by § 10002.8.

**§ 10002.7 Changes following public announcement.**

(a) The time or place of a meeting may be changed following the public announcement described in § 10002.4. The Council must publicly announce such change at the earliest practicable time.

(b) The subject matter of a meeting or the determination of the Council to open or close a meeting, or a portion thereof, to the public may be changed following public announcement only if:

(1) A majority of all members determine by recorded vote that Council business so requires and that no earlier announcement of the change was possible; and

(2) The Council publicly announces such change and the vote of each member thereon at the earliest practicable time.

**§ 10002.8 Transcripts, recordings, or minutes of closed meetings.**

Along with the General Counsel's certification and presiding officer's

statement referred to in § 10002.6(d), the Council shall maintain a complete transcript or electronic recording adequate to record fully the proceedings of each meeting, or a portion thereof, closed to the public. Alternatively, for any meeting closed pursuant to § 10002.5(h) or (j), the Council may maintain a set of minutes adequate to record fully the proceedings, including a description of each of the views expressed on any item and the record of any roll call vote.

**§ 10002.9 Public availability and retention of transcripts, recordings, and minutes, and applicable fees.**

(a) The Council shall make available, in a place easily accessible, such as [www.ncd.gov](http://www.ncd.gov), to the public the transcript, electronic recording, or minutes of a meeting, except for items of discussion or testimony related to matters the Council determines may be withheld under § 10002.6.

(b) Copies of the nonexempt portions of the transcripts or minutes shall be provided upon receipt of the actual costs of the transcription or duplication.

(c) The Council shall maintain meeting transcripts, recordings, or minutes of each meeting closed to the public for a period ending at the later of two years following the date of the meeting, or one year after the conclusion of any Council proceeding with respect to the closed meeting.

**PARTS 10003–10049 [RESERVED]**

Dated: June 4, 2015.

**Rebecca Cokley,**

*Executive Director.*

[FR Doc. 2015–14121 Filed 6–10–15; 8:45 am]

**BILLING CODE 8421–03–P**

**DEPARTMENT OF TRANSPORTATION**

**Federal Aviation Administration**

**14 CFR Part 39**

**[Docket No. FAA–2015–2047; Directorate Identifier 2015–CE–013–AD]**

**RIN 2120–AA64**

**Airworthiness Directives; SOCATA Airplanes**

**AGENCY:** Federal Aviation Administration (FAA), Department of Transportation (DOT).

**ACTION:** Supplemental notice of proposed rulemaking (NPRM); reopening of the comment period.

**SUMMARY:** We are revising an NPRM for SOCATA Model TBM 700 airplanes

(type certificate previously held by EADS SOCATA) that was proposed to revise AD 2007–04–13. This proposed AD results from mandatory continuing airworthiness information (MCAI) originated by an aviation authority of another country to identify and correct an unsafe condition on an aviation product. The MCAI describes the unsafe condition as cracks found on the main landing gear cylinders. This action revises the NPRM by including the actions against those airplanes that reach a certain number of landings after the effective date of the AD. We are proposing this supplemental NPRM (SNPRM) to correct the unsafe condition on these products. Since this action imposes an additional burden over that proposed in the NPRM, we are reopening the comment period to allow the public the chance to comment on this proposed change.

**DATES:** We must receive comments on this proposed AD by July 27, 2015.

**ADDRESSES:** You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://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:* U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this proposed AD, contact SOCATA, Direction des Services, 65921 Tarbes Cedex 9, France; telephone: 33 (0)5 62.41.73.00; fax: 33 (0)5 62.41.76.54; or SOCATA North America, North Perry Airport, 7501 S Airport Rd., Pembroke Pines, Florida 33023, telephone: (954) 893–1400; fax: (954) 964–4141; Internet: <http://www.socata.com>. You may review this referenced service information at the FAA, Small Airplane Directorate, 901 Locust, Kansas City, Missouri 64106. For information on the availability of this material at the FAA, call (816) 329–4148. It is also available on the Internet at <http://www.regulations.gov> by searching for and locating Docket No. FAA–2015–2047.

#### *Examining the AD Docket*

You may examine the AD docket on the Internet at <http://www.regulations.gov> by searching for

and locating Docket No. FAA–2015–2047; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this proposed AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Office (telephone (800) 647–5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

#### **FOR FURTHER INFORMATION CONTACT:**

Albert J. Mercado, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329–4119; fax: (816) 329–4090; email: [albert.mercado@faa.gov](mailto:albert.mercado@faa.gov).

#### **SUPPLEMENTARY INFORMATION:**

##### **Comments Invited**

We invite you to send any written relevant data, views, or arguments about this proposed AD. Send your comments to an address listed under the **ADDRESSES** section. Include “Docket No. FAA–2015–2047; Directorate Identifier 2015–CE–013–AD” at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this proposed AD. We will consider all comments received by the closing date and may amend this proposed AD because of those comments.

We will post all comments we receive, without change, to <http://www.regulations.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this proposed AD.

The docket number and the directorate identifier of the NPRM (80 FR 8821, February 19, 2015) is Docket No. FAA–2006–26235; Directorate Identifier 2006–CE–065–AD. The NPRM docket number is different than the docket number of this SNPRM. The comment period for the NPRM closed on April 6, 2015; we received one comment in support of the NPRM.

##### **Discussion**

We proposed to amend 14 CFR part 39 with an NPRM for SOCATA Model TBM 700 airplanes (type certificate previously held by EADS SOCATA), which was published in the **Federal Register** on February 19, 2015 (80 FR 8821). The NPRM proposed to require actions intended to address the unsafe condition for the products listed above and was based on mandatory continuing airworthiness information (MCAI) originated by another country.

Since the NPRM was issued, we have determined that airplanes with MLG with forging body that had not reached 1,750 landings as of March 23, 2007 (the effective date of AD 2007–04–13) were not affected by the AD. This is not the intent and allows airplanes to fly indefinitely with the unsafe condition. This supplemental NPRM (SNPRM) proposes to make those airplanes with MLG with forging body either at or under 1,750 landings as of March 23, 2007, applicable to the AD in addition to extending the time between the repetitive inspections until a reinforced landing gear is installed, which terminates the repetitive inspections.

#### **Related Service Information Under 1 CFR Part 51**

EADS SOCATA has issued TBM Aircraft Mandatory Service Bulletin SB 70–130, ATA No. 32, dated January 2006, and SOCATA has issued DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014. The actions described in this service information are intended to correct the unsafe condition identified in the MCAI. The DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014, incorporates procedures for replacing cracked MLG with a reinforced MLG as a terminating action for the repetitive inspections. This service information is reasonably available because the interested parties have access to it through their normal course of business or by the means identified in the **ADDRESSES** section of this NPRM.

#### **FAA’s Determination and Requirements of the Proposed AD**

This product has been approved by the aviation authority of another country, and is approved for operation in the United States. Pursuant to our bilateral agreement with this State of Design Authority, they have notified us of the unsafe condition described in the MCAI and service information referenced above. We are proposing this AD because we evaluated all information and determined the unsafe condition exists and is likely to exist or develop on other products of the same type design.

Certain changes described above expand the scope of the NPRM. As a result, we have determined that it is necessary to reopen the comment period to provide additional opportunity for the public to comment on the SNPRM.

#### **Costs of Compliance**

We estimate that this proposed AD will affect 431 products of U.S. registry.

We also estimate that it would take about 3 work-hours per product to comply with the basic requirements of this proposed AD. The average labor rate is \$85 per work-hour.

Based on these figures, we estimate the cost of the proposed AD on U.S. operators to be \$109,905, or \$255 per product.

In addition, we estimate that any necessary follow-on actions would take about 4 work-hours and require parts costing \$6,000, for a cost of \$6,340 per product. We have no way of determining the number of products that may need these actions.

#### 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.

We are 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

We determined that this proposed AD would not have federalism implications under Executive Order 13132. This proposed AD would 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 this proposed regulation:

(1) Is not a "significant regulatory action" under Executive Order 12866,

(2) Is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979),

(3) Will not affect intrastate aviation in Alaska, and

(4) Will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

#### List of Subjects in 14 CFR Part 39

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

#### The Proposed Amendment

Accordingly, under the authority delegated to me by the Administrator, the FAA proposes to amend 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 removing Amendment 39–14945 (72 FR 7576, February 16, 2007), and adding the following new AD:

**SOCATA (type certificate previously held by EADS SOCATA):** Docket No. FAA–2015–2047; Directorate Identifier 2015–CE–013–AD.

#### (a) Comments Due Date

We must receive comments by July 27, 2015.

#### (b) Affected ADs

This AD supersedes AD 2007–04–13, Amendment 39–14945, (72 FR 7576, February 16, 2007) ("AD 2007–04–13").

#### (c) Applicability

This AD applies to SOCATA Model TBM 700 airplanes, serial numbers 1 through 638 and 687, that:

- (1) are not equipped with a left-hand main landing gear (MLG) body part number (P/N) D68161 or D68161–1 and a right-hand MLG body P/N D68162 or D68162–1; and
- (2) are certificated in any category.

#### (d) Subject

Air Transport Association of America (ATA) Code 32: Landing gear.

#### (e) Reason

This AD was prompted from mandatory continuing airworthiness information (MCAI) originated by an aviation authority of another country to identify and correct an unsafe condition on an aviation product and the FAA's determination to add additional airplanes to the Applicability section. We are issuing this AD to detect and correct cracks in the shock strut cylinder of the MLG, which could cause the MLG to fail, and to add airplanes to the Applicability section. Failure of the shock strut cylinder of the MLG could result in a collapsed MLG during takeoff or landing and possible reduced structural integrity of the airplane. We are superseding AD 2007–04–13 to add airplanes to the Applicability section, increase the time between the repetitive inspections, and incorporate a modification to terminate the required repetitive inspections.

#### (f) Actions and Compliance for Airplanes not Previously Affected by AD 2007–04–13

Unless already done, do the actions in paragraphs (f)(1), (f)(2), and (h) of this AD:

(1) As of March 23, 2007 (the effective date of AD 2007–04–13), for MLG with forging body that were either at or under 1,750 landings as of March 23, 2007 (the effective date of (AD 2007–04–13): Upon or before accumulating 1,750 landings on the MLG with forging body since new or within the next 100 landings after the effective date of this AD, whichever occurs later, inspect the forging body for cracks. Do the inspection following the Accomplishment Instructions of EADS SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, dated January 2006, or DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014.

(2) If no cracks are detected during the inspection required in paragraph (f)(1) of this AD, repetitively thereafter inspect at intervals not to exceed 240 landings until a reinforced landing gear specified in paragraph E. Terminating Solution of the Accomplishment Instructions in DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014, is installed.

#### (g) Actions and Compliance for Airplanes Previously Affected by AD 2007–04–13

Unless already done, do the actions in paragraphs (g)(1), (g)(2), and (h) of this AD, including all subparagraphs:

(1) As of March 23, 2007 (the effective date retained from AD 2007–04–13), for MLG with forging body totaling more than 1,750 landings but less than 3,501 landings since new:

(i) Inspect the forging body for cracks within 100 landings after March 23, 2007 (the effective date retained from AD 2007–04–13), following the Accomplishment Instructions of EADS SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, dated January 2006, or DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014.

(ii) If no cracks are detected during the inspection required in paragraph (g)(1)(i) of this AD, repetitively thereafter inspect at intervals not to exceed 240 landings until a reinforced landing gear specified in paragraph E. Terminating Solution of the Accomplishment Instructions in DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014, is installed.

(2) As of March 23, 2007 (the effective date retained from AD 2007–04–13), for MLG with forging body totaling more than 3,500 landings since new:

(i) Inspect the forging body for cracks within 25 landings after March 23, 2007 (the effective date retained from AD 2007–04–13), following the Accomplishment Instructions of EADS SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, dated January 2006, or DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014.

(ii) If no cracks are detected during the inspection required in paragraph (g)(2)(i) of this AD, repetitively thereafter inspect at

intervals not to exceed 240 landings until a reinforced landing gear specified in paragraph E. Terminating Solution of the Accomplishment Instructions in DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014, is installed.

#### (h) Actions and Compliance for All Affected Airplanes

If any cracks are detected during any inspection required in paragraphs (f)(1) through (g)(2) of this AD, including all subparagraphs:

(1) Before further flight, remove the affected landing gear leg and confirm the presence of the crack with dye penetrant inspection or fluorescent penetrant inspection.

(2) If the crack is confirmed, before further flight, contact SOCATA at the address in paragraph (k) of this AD to coordinate the FAA-approved landing gear repair/replacement and implement any FAA-approved repair/replacement instructions obtained from SOCATA, or replace the cracked landing gear with a reinforced landing gear specified in paragraph E. Terminating Solution of the Accomplishment Instructions in DAHER–SOCATA TBM Aircraft Mandatory Service Bulletin SB 70–130, Revision 3, dated December 2014. This replacement terminates the repetitive inspections required by this AD.

#### (i) Calculating Unknown Number of Landings for Compliance

The compliance times of this AD are presented in landings instead of hours time-in-service (TIS). If the number of landings is unknown, hours TIS may be used by dividing the number of hours TIS by 1.35.

#### (j) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs)*: The Manager, Standards Office, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Albert J. Mercado, Aerospace Engineer, FAA, Small Airplane Directorate, 901 Locust, Room 301, Kansas City, Missouri 64106; telephone: (816) 329–4119; fax: (816) 329–4090; email: [albert.mercado@faa.gov](mailto:albert.mercado@faa.gov). Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

(2) *Airworthy Product*: For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

#### (k) Related Information

Refer to MCAI European Aviation Safety Agency (EASA) AD No. 2006–0085R2, dated January 16, 2015. You may examine the MCAI on the Internet at <http://www.regulations.gov> by searching for and

locating Docket No. FAA–2006–26235. For service information related to this AD, contact SOCATA, Direction des Services, 65921 Tarbes Cedex 9, France; telephone: 33 (0)5 62.41.73.00; fax: 33 (0)5 62.41.76.54; or SOCATA North America, North Perry Airport, 7501 S Airport Rd., Pembroke Pines, Florida 33023, telephone: (954) 893–1400; fax: (954) 964–4141; Internet: <http://www.socata.com>. You may view this referenced service information at the FAA, Small Airplane Directorate, 901 Locust, Kansas City, Missouri 64106. For information on the availability of this material at the FAA, call (816) 329–4148.

Issued in Kansas City, Missouri, on June 1, 2015.

**Earl Lawrence,**

*Manager, Small Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 2015–13917 Filed 6–10–15; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[REG–101652–10]

RIN 1545–BJ29

#### Elimination of Circular Adjustments to Basis; Absorption of Losses

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed amendments to the consolidated return regulations. These amendments would revise the rules concerning the use of a consolidated group's losses in a consolidated return year in which stock of a subsidiary is disposed of. The regulations would affect corporations filing consolidated returns.

**DATES:** Written or electronic comments, and a request for a public hearing, must be received by September 9, 2015.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–101652–10), Room 5205, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–101652–10), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG–101652–10).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations,

Robert M. Rhyne, (202) 317–6848; concerning submissions of comments or to request a public hearing, Oluwafunmilayo (Funmi) Taylor, (202) 317–6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

##### 1. Introduction

This document contains proposed amendments to 26 CFR part 1 under section 1502 of the Internal Revenue Code (Code). Section 1502 authorizes the Secretary to prescribe regulations for corporations that join in filing consolidated returns to reflect clearly the income tax liability of the group and to prevent avoidance of such tax liability, and provides that these rules may be different from the provisions of chapter 1 of subtitle A of the Code that would apply if the corporations filed separate returns. Terms used in the consolidated return regulations generally are defined in § 1.1502–1.

These proposed regulations would provide guidance regarding the absorption of members' losses in a consolidated return year, and provide guidance to eliminate the “circular basis problem” in a broader class of transactions than under current law.

This document also contains proposed conforming amendments to 26 CFR part 301 under section 6402. Section 6402 authorizes the Secretary to make credits and refunds. The proposed regulations would amend § 301.6402–7(g) (relating to claims for refunds and application for tentative carryback adjustments involving consolidated groups that include financial institutions) by revising the definition of separate net operating loss of a member in light of the proposed amendments to § 1.1502–21 (relating to the determination and treatment of consolidated and separate net operating losses, carrybacks, and carryovers).

##### 2. Allocation and Absorption of Members' Losses

In general, the consolidated taxable income (CTI) or consolidated net operating loss (CNOL) of a consolidated group is the sum of each member's separately computed taxable income or loss (computed pursuant to § 1.1502–12) and certain items of income and deduction that are computed on a consolidated basis pursuant to § 1.1502–11.

Section 1.1502–21(b)(2)(i) (relating to carryovers and carrybacks of CNOLs to separate return years) provides generally that if a group has a CNOL and a portion of the CNOL would be carried to a