C’s life is $40,000. The portion of the trust corpus includible in D’s gross estate under section 2036(a)(1) is $102,857, determined as follows:

(ii) Step 1: Fair market value of corpus ................................................... $120,000
(iii) Step 2: Corpus required to produce D’s date of death annuity ($5,000/0.07) ................................................... 71,429
(iv) Step 3: Corpus required to produce D’s annuity if D had survived C ($10,000/0.07) ................................................... 142,857
(v) Step 4: Present value of C’s interest ................................................... 40,000
(vi) Step 5: The amount determined in Step 3, reduced by the amount determined in Step 2 ($142,857—$40,000, but not less than $71,429) ................................................... 102,857
(vii) Step 6: The lesser of the amounts determined in Steps 5 and 1 ($102,857 or $120,000) ................................................... 102,857

(3) Effective/applicability dates.

* * * All but the last two sentences at the end of paragraph (c)(1)(i) of this section are applicable to the estates of decedents dying after August 16, 1954. The first, second, and sixth sentences in paragraph (c)(2)(i) of this section and all but the introductory text, Example 7, and Example 8 of paragraph (c)(2)(iv) of this section are applicable to the estates of decedent’s dying on or after July 14, 2008. Paragraph (b)(1)(ii) of this section, the last two sentences at the end of paragraph (c)(1)(i) of this section, Example 1 of paragraph (c)(1)(i) of this section, the third, fourth, and fifth sentences in paragraph (c)(2)(i) of this section; paragraph (c)(2)(ii) of this section; paragraph (c)(2)(iii) of this section; and the introductory text, Example 7, and Example 8 of paragraph (c)(2)(iv) of this section are applicable to the estates of decedents dying on or after November 8, 2011.

Approved: October 27, 2011.

Steven T. Miller,
Deputy Commissioner for Services and Enforcement.

Emily S. McMahon,
Acting Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2011–28846 Filed 11–7–11; 8:45 am]
BILLING CODE 4830–01–P
SUPPLEMENTARY INFORMATION:

DATES:
The regulations in 33 CFR 165.931 will be enforced at various times and on various dates from 5:45 p.m. on December 3, 2011 to 12:30 a.m. on January 1, 2012.

FOR FURTHER INFORMATION CONTACT:
If you have questions on this notice, call or email BM1 Adam Kraft, Prevention Department, Coast Guard Sector Lake Michigan, Milwaukee, WI at (414) 747–7154, email Adam.D.Kraft@uscg.mil.

SUPPLEMENTARY INFORMATION:
The Coast Guard will enforce the Safety Zone: Chicago Harbor, Navy Pier Southeast, Chicago, IL listed in 33 CFR 165.931 for the following events:

(1) Navy Pier Fireworks: on December 3, 2011 from 5:45 p.m. until 6:30 p.m.; on December 31, 2011 from 8 p.m. until 8:45 p.m.; and on December 31, 2011 from 11:45 p.m. until 12:30 a.m. on January 1, 2012.

All vessels must obtain permission from the Captain of the Port, Sector Lake Michigan, or his or her on-scene representative to enter, move within or exit the safety zone. Vessels and persons granted permission to enter the safety zone shall obey all lawful orders or directions of the Captain of the Port, Sector Lake Michigan, or his or her on-scene representative. While within a safety zone, all vessels shall operate at the minimum speed necessary to maintain a safe course.

This notice is issued under authority of 33 CFR 165.931 and 5 U.S.C. 552(a). In addition to this notice in the Federal Register, the Coast Guard will provide the maritime community with advance notification of these enforcement periods via broadcast Notice to Mariners or Local Notice to Mariners. The Captain of the Port, Sector Lake Michigan, will issue a Broadcast Notice to Mariners notifying the public when enforcement of the safety zone established by this notice is suspended. If the Captain of the Port, Sector Lake Michigan, determines that the safety zone need not be enforced for the full duration stated in this notice, he or she may use a Broadcast Notice to Mariners to grant general permission to enter the safety zone. The Captain of the Port, Sector Lake Michigan, or his or her on-scene representative may be contacted via VHF Channel 16.

Dated: October 13, 2011.

M.W. Sibley,
Captain, U.S. Coast Guard, Captain of the Port Lake Michigan.

[FR Doc. 2011–28885 Filed 11–7–11; 8:45 am]

BILLING CODE 9110–04–P

DEPARTMENT OF COMMERCE

Patent and Trademark Office

37 CFR Parts 2 and 7


RIN 0651–AC39

Trademark Technical and Conforming Amendments


ACTION: Final rule.

SUMMARY: The United States Patent and Trademark Office (“USPTO”) is adopting as a final rule, with minor changes, an interim final rule amending the Rules of Practice in Trademark Cases and the Rules of Practice in Filings Pursuant to the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks (“Madrid Rules”) to implement the Trademark Technical and Conforming Amendment Act of 2010. The interim final rule was published in the Federal Register on June 24, 2010. This final rule makes minor changes to the final rule to incorporate additional statutory language being implemented.

DATES: This rule is effective on November 8, 2011.

FOR FURTHER INFORMATION CONTACT:

SUPPLEMENTARY INFORMATION:

Background
On June 24, 2010, the USPTO published an interim final rule at 75 FR 35973 amending the Rules of Practice in Trademark Cases and the Madrid Rules to implement the Trademark Technical and Conforming Amendment Act of 2010 (“TTCAAA”), Public Law 111–146, 124 Stat. 66 (2010). This legislation and the implementing rule harmonized the framework for submitting trademark registration maintenance filings to the USPTO by permitting holders of international registrations with an extension of protection to the United States under the Madrid Protocol (“Madrid Protocol registrants”) to file Affidavits or Declarations of Use or Excusable Nonuse at intervals identical to those for nationally issued registrations. In addition, all trademark owners may now cure deficiencies in their maintenance filings outside of the statutory filing period upon payment of a deficiency surcharge, specifically including when the affidavit or declaration was not filed in the name of the owner of the registration.

The interim final rule provided a 60-day comment period that ended August 23, 2010. No comments were received. For the reasons given in the interim final rule, the USPTO is adopting the interim final rule amending 37 CFR parts 2 and 7 as a final rule, with minor changes.

The rule is changed slightly for purposes of clarification. Specifically, 37 CFR 2.163(a), 2.164(a), and 7.39(c) are amended to reflect that deficiencies may be corrected after notification from the USPTO. These revisions reflect the amendments to Sections 8 and 71 of the Lanham Act, 15 U.S.C. 1058 and 1141k, providing that deficiencies may be corrected after notification of the deficiency.

Rule Making Considerations
This document adopts as a final rule, with minor procedural changes, the interim final rule that is already in effect. The changes from the interim rule contained in this final rule constitute interpretative rules or rules of agency practice and procedure and accordingly, are not subject to the requirements for prior notice and comment. See 5 U.S.C. 553(b)(3)(A). The rule changes relate solely to the procedures for maintaining a Federal trademark registration, and merely implement the TTCAAA, so that the Rules of Practice in Trademark Cases and the Madrid Rules are consistent with the statutory revisions. Thus, prior notice and an opportunity for public comment are not required pursuant to 5 U.S.C. 553(b)(A) (or any other law). See Cooper Techs. Co. v. Dudas, 536 F.3d 1330, 1336–37, 87 USPQ2d 1705, 1710 (Fed. Cir. 2008) (stating that 5 U.S.C. 553, and thus 35 U.S.C. 2(b)(2)(B), does not require notice and comment rule making for “ ‘interpretative rules, general statements of policy, or rules of agency organization, procedure, or practice.’ ” (quoting 5 U.S.C. 553(b)(A)), Bachow Communications Inc. v. FCC, 237 F.3d 683, 690 (DC Cir. 2001) (rules governing an application process are “ ‘rules of agency organization, procedure, or practice’ ” and are exempt from the Administrative Procedure Act’s notice and comment requirement); see