

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[TD 9460]

RIN 1545-BD67

**Declaratory Judgments—Gift Tax Determinations; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9460) that were published in the **Federal Register** on Wednesday, September 9, 2009 regarding petitions filed with the United States Tax Court for declaratory judgments with respect to the valuation of gifts.

**DATES:** This correction is effective on October 27, 2009 and is applicable in taxable years ending on or after September 9, 2009.

**FOR FURTHER INFORMATION CONTACT:** Juli Ro Kim or George Masnik, (202) 622-3090 (not a toll free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations (TD 9460) that are the subject of these corrections are under section 7477 of the Internal Revenue Code.

**Need for Correction**

As published on September 9, 2002 (74 FR 46347), the final regulations (TD 9460) contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 301.7477-1 is amended by revising the second sentence of paragraph (d)(2) to read as follows:

**§ 301.7477-1 Declaratory judgments relating to the value of certain gifts for gift tax purposes.**

\* \* \* \* \*

(d) \* \* \*

(2) \* \* \* For purposes of this paragraph (d)(2), the term *return of tax imposed by chapter 12* means the last gift tax return (Form 709, “United States Gift (and Generation-Skipping Transfer) Tax Return” or such other form as may be utilized for this purpose from time to time by the IRS) for the calendar year filed on or before the due date of the return, including extensions granted if any, or, if a timely return is not filed, the first gift tax return for that calendar year filed after the due date. \* \* \*

\* \* \* \* \*

**LaNita VanDyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E9-25737 Filed 10-26-09; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[TD 9460]

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations (TD 9460) that were published in the **Federal Register** on Wednesday, September 9, 2009 (74 FR 46347) regarding petitions filed with the United States Tax Court for declaratory judgments with respect to the valuation of gifts.

**FOR FURTHER INFORMATION CONTACT:** Juli Ro Kim or George Masnik, (202) 622-3090 (not a toll free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations (TD 9460) that are the subject of these corrections are under section 7477 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9460) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the final regulations (TD 9460), that are the subject of FR Doc. E9-21458, are corrected as follows:

1. On page 46347, in the preamble, column 1, under the caption “For Further Information Contact”, line 1, the language “Deborah S. Ryan” is corrected to read “Juli Ro Kim”.

2. On page 46347, in the preamble, column 3, under the paragraph heading “Drafting Information”, line 2, the language “regulations are Deborah Ryan and Juli” is corrected to read “regulations are George Masnik and Juli”.

**LaNita VanDyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E9-25739 Filed 10-26-09; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 147**

[Docket No. USCG-2008-1051]

RIN 1625-AA00

**Safety Zone; Perdido Regional Host Outer Continental Shelf Platform, Gulf of Mexico**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is establishing a safety zone around the Perdido Regional Host (PRH), a high-production, manned oil and natural gas platform. The platform needs to be protected from vessels operating outside the normal shipping channels and fairways. Placing a safety zone around the platform will significantly reduce the threat of allisions, oil spills, and releases of natural gas, and thereby protect the safety of life, property, and the environment.

**DATES:** This rule is effective November 27, 2009.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket, are part of docket USCG-2008-1051 and are available online by going to <http://www.regulations.gov>, inserting USCG-2008-1051 in the “Keyword” box, and then clicking “Search.” This material is also available for inspection or copying at the Docket Management Facility (M-30), U.S. Department of Transportation, 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 FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or e-mail Dr. Madeleine McNamara, U.S. Coast Guard, District Eight Waterways Management Coordinator; telephone 504-671-2103, [madeleine.w.mcnamara@uscg.mil](mailto:madeleine.w.mcnamara@uscg.mil). If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

#### **SUPPLEMENTARY INFORMATION:**

##### **Regulatory Information**

On February 13, 2009, we published an interim rule with a request for comments entitled, "Safety Zone; Perdido Regional Host Outer Continental Shelf Platform in the Gulf of Mexico" in the **Federal Register** (74 FR 7181). We received no comments on the interim rule.

##### **Background and Purpose**

The safety zone established by this regulation is in the deepwater area of the Gulf of Mexico, located at 26°07'44" N, 094°53'53" W in Alaminos Canyon block 857. For the purposes of this regulation, the deepwater area is considered to be waters of 304.8 meters (1,000 feet) or greater depth extending to the limits of the Exclusive Economic Zone (EEZ), which is contiguous to the territorial sea of the United States, and extends up to 200 nautical miles from the baseline from which the breadth of the territorial sea is measured. Navigation in the area of the safety zone consists of large commercial shipping vessels, fishing vessels, cruise ships, tugs with tows and the occasional recreational vessel. The deepwater area also includes an extensive system of fairways.

Shell Offshore, Inc. requested that the Coast Guard establish a safety zone around the Perdido Regional Host. The request for the safety zone was made due to the safety concerns for both the personnel aboard the platforms and the environment. Shell Offshore, Inc. indicated that the location, production level, and personnel levels on board the platform makes it highly likely that any allision with the platform would result in a catastrophic event. Perdido Regional Host is a high production oil and gas drilling platform producing approximately 100,000 barrels of oil per day and 200 million standard cubic feet of gas per day; it is manned with a crew of approximately 150 people.

In evaluating this request, the Coast Guard explored relevant safety factors

and considered several criteria, including but not limited to: (1) The level of shipping activity around the facility; (2) safety concerns for personnel aboard the facility; (3) concerns for the environment; (4) the likelihood that an allision would result in a catastrophic event based on proximity to shipping fairways, offloading operations, production levels, and size of the crew; (5) the volume of traffic in the vicinity of the proposed area; (6) the types of vessels navigating in the vicinity of the proposed area; and, (7) the structural configuration of the facility.

Results from a thorough and comprehensive examination of the criteria, IMO guidelines, and existing regulations warrant the establishment of a safety zone of 500 meters around Perdido Regional Host at 26°07'44" N, 094°53'53" W.

##### **Discussion of Comments and Changes**

We received no comments in response to the interim rule.

##### **Regulatory Analyses**

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on 13 of these statutes or executive orders.

##### **Regulatory Planning and Review**

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

This rule is not a significant regulatory action due to the distance of the Perdido Regional Host from both land and safety fairways. Vessels traversing waters near the safety zone will be able to safely travel around the zone without incurring additional cost.

##### **Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have

a significant economic impact on a substantial number of small entities.

This rule will affect the following entities, some of which may be small entities: The owners or operators of vessels intending to transit or anchor in Alaminos Canyon block 857. This safety zone will not have a significant economic impact on a substantial number of small entities for the following reasons: (1) This rule will enforce a safety zone around a production platform that is in an area of the Gulf of Mexico not typically frequented by vessel traffic; (2) this rule will enforce a safety zone that is not in close proximity to a safety fairway; and, (3) vessel traffic can pass safely around the safety zone without incurring additional costs.

##### **Assistance for Small Entities**

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), in the interim rule we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

##### **Collection of Information**

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

##### **Federalism**

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

### Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

This rule will not effect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

### Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

### Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

### Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not

require a Statement of Energy Effects under Executive Order 13211.

### Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023–01 and Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have concluded this action is one of a category of actions which do not individually or cumulatively have a significant effect on the human environment. This rule is categorically excluded, under figure 2–1, paragraph (34)(g), of the Instruction, because the rule establishes a safety zone. An environmental analysis checklist and a categorical exclusion determination are will be available in the docket where indicated under **ADDRESSES**.

### List of Subjects in 33 CFR Part 147

Continental shelf, Marine safety, Navigation (water).

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 147 as follows:

### PART 147—SAFETY ZONES

■ 1. The authority citation for part 147 continues to read as follows:

**Authority:** 14 U.S.C. 85; 43 U.S.C. 1333; Department of Homeland Security Delegation No. 1070.1.

■ 2. Revise § 147.845 to read as follows:

#### § 147.845 Perdido Regional Host safety zone.

(a) *Description.* The Perdido Regional Host is located at position 26°07′44″ N,

094°53′53″ W. The area within 500 meters (1640.4 feet) from each point on the structure’s outer edge is a safety zone.

(b) *Regulation.* No vessel may enter or remain in this safety zone except the following:

- (1) An attending vessel;
- (2) A vessel under 100 feet in length overall not engaged in towing; or
- (3) A vessel authorized by the Commander, Eighth Coast Guard District or a designated representative.

Dated: September 8, 2009.

**Mary E. Landry,**

*Admiral, U.S. Coast Guard, Commander, Eighth Coast Guard District.*

[FR Doc. E9–25595 Filed 10–26–09; 8:45 am]

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## LIBRARY OF CONGRESS

### Copyright Office

### 37 CFR Part 201

[Docket No. RM 2008–08]

### Exemption to Prohibition on Circumvention of Copyright Protection Systems for Access Control Technologies

**AGENCY:** Copyright Office, Library of Congress.

**ACTION:** Interim rule.

**SUMMARY:** The Librarian of Congress is extending, on an interim basis, the existing classes of works with respect to which the prohibition against circumvention of technological measures that effectively control access to copyrighted works shall not apply to persons who engage in noninfringing uses.

**DATES:** *Effective Date:* October 28, 2009.

#### FOR FURTHER INFORMATION CONTACT:

David Carson, General Counsel, Copyright Office, GC/I&R, P.O. Box 70400, Washington, DC 20024. Telephone: (202) 707–8380. Telefax: (202) 707–8366.

**SUPPLEMENTARY INFORMATION:** Section 1201(a)(1) of the copyright law prohibits the circumvention of technological measures that control access to works protected by copyright. It also provides that every three years, the Register of Copyrights is to conduct a rulemaking proceeding to determine whether users of particular classes of copyrighted works are, or in the next three years are likely to be, adversely affected by that prohibition in their ability to make noninfringing uses of copyrighted works. That determination is made by