

any personal information the commenter provides. Using the search function of the docket web site, anyone can find and read the electronic form of all comments received into any FAA docket, including the name of the individual sending the comment (or signing the comment for an association, business, labor union, etc.). DOT's complete Privacy Act Statement can be found in the **Federal Register** published on April 11, 2000 (65 FR 19477-19478), as well as at <http://DocketsInfo.dot.gov>.

Docket: Background documents or comments received may be read at <http://www.regulations.gov> at any time. Follow the online instructions for accessing the docket or Docket Operations in Room W12-140 of the West Building Ground Floor at 1200 New Jersey Avenue SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Theodora Kessarlis, Technical Programs Branch, Air Transportation Division (AFS-200), Flight Standards Service, Federal Aviation Administration, 800 Independence Avenue SW., Washington, DC 20591; telephone (202) 267-8166; facsimile: (202) 267-5229; email: Theodora.Kessarlis@faa.gov.

SUPPLEMENTARY INFORMATION: See the "Additional Information" section for information on how to comment on this proposal and how the FAA will handle comments received. The "Additional Information" section also contains related information about the docket, privacy, the handling of proprietary or confidential business information. In addition, there is information on obtaining copies of related rulemaking documents.

Background

On November 8, 2011, the FAA published Clarification of Policy Regarding Designated Aircraft Dispatcher Examiners (76 FR 69171, 69172). The comment period closed on December 8, 2011.

In a letter dated November 18, 2011, Sheffield School of Aeronautics requested a five month extension of the comment period to allow the part 65 dispatcher certification course operators, which often are small businesses with limited resources, sufficient time to review and comment on the guidance material. While the FAA concurs with the petitioners' requests for an extension of the comment period, it does not support a five month extension as requested by the petitioner. The FAA finds that providing an additional 60 days is

sufficient to provide meaningful comment.

The FAA does not anticipate any further extension of the comment period for this guidance material.

Extension of Comment Period

In accordance with 14 CFR 11.47(c), the FAA has reviewed the request for extension of the comment period to the proposed guidance material. The petitioner has shown a substantive interest in the guidance material and good cause for the extension. The FAA has determined that extension of the comment period is consistent with the public interest, and that good cause exists for taking this action.

Accordingly, the comment period is reopened and extended until February 8, 2012.

Additional Information

A. Comments Invited

The FAA invites interested persons to participate in the development of this guidance material by submitting written comments, data, or views. The most helpful comments reference a specific portion of the guidance, explain the reason for any recommended change, and include supporting data. To ensure the docket does not contain duplicate comments, commenters should send only one copy of written comments, or if comments are filed electronically, commenters should submit only one time.

The FAA will file in the docket all comments it receives. The FAA will consider all comments it receives on or before the closing date for comments. The FAA will consider comments filed after the comment period has closed if it is possible to do so without incurring expense or delay. The agency may change this guidance material in light of the comments it receives.

Proprietary or Confidential Business Information: Do not file proprietary or confidential business information in the docket. Such information must be sent or delivered directly to the person identified in the **FOR FURTHER INFORMATION CONTACT** section of this document, and marked as proprietary or confidential. If submitting information on a disk or CD ROM, mark the outside of the disk or CD ROM, and identify electronically within the disk or CD ROM the specific information that is proprietary or confidential.

Under 14 CFR 11.35(b), if the FAA is aware of proprietary information filed with a comment, the agency does not place it in the docket. It is held in a separate file to which the public does not have access, and the FAA places a

note in the docket that it has received it. If the FAA receives a request to examine or copy this information, it treats it as any other request under the Freedom of Information Act (5 U.S.C. 552). The FAA processes such a request under Department of Transportation procedures found in 49 CFR part 7.

B. Availability of Guidance Material

An electronic copy of the guidance material documents may be obtained from the Internet by—

1. Searching the Federal eRulemaking Portal (<http://www.regulations.gov>);
2. Visiting the FAA's Regulations and Policies Web page at http://www.faa.gov/regulations_policies or
3. Accessing the Government Printing Office's Web page at <http://www.gpoaccess.gov/fr/index.html>.

Copies may also be obtained by sending a request to the Federal Aviation Administration, Office of Rulemaking, ARM-1, 800 Independence Avenue SW., Washington, DC 20591, or by calling (202) 267-9680. Commenters must identify the docket for this guidance material.

Issued in Washington, DC, on December 6, 2011.

John M. Allen,

Director, Flight Standards Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-128224-06]

RIN 1545-BF80

New Markets Tax Credit Non-Real Estate Investments; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed rulemaking providing guidance on which costs incurred by estates or trusts other than grantor trusts (non-grantor trusts) are subject to the 2-percent floor for miscellaneous itemized deductions under section 67(a) of the Internal Revenue Code (Code).

DATES: The public hearing, originally scheduled for December 19, 2011 at 10 a.m., is cancelled.

FOR FURTHER INFORMATION CONTACT: Richard A. Hurst of the Publications and

Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at Richard.A.Hurst@irscounsel.treas.gov.

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and a notice of public hearing that appeared in the **Federal Register** on Wednesday, September 7, 2011 (76 FR 55322), announced that a public hearing was scheduled for December 19, 2011, beginning at 10 a.m. in the auditorium of the Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is under section 67 of the Code.

The public comment period for the proposed rulemaking expired on December 6, 2011. Outlines of topics to be discussed at the hearing were due on December 7, 2011. The notice of propose rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Thursday, December 8, 2011, no one has requested to speak. Therefore, the public hearing scheduled for December 19, 2011 is cancelled.

LaNita Van Dyke,

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

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DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 9

RIN 2900-AN40

Servicemembers' Group Life Insurance and Veterans' Group Life Insurance—Slayer's Rule Exclusion

AGENCY: Department of Veterans Affairs.

ACTION: Proposed rule.

SUMMARY: The Department of Veterans Affairs ("VA") proposes to amend its regulations governing Servicemembers' Group Life Insurance ("SGLI") and Veterans' Group Life Insurance ("VGLI") to prohibit payment of insurance proceeds payable because of the death of a person whose life was insured under SGLI or VGLI ("decedent") or payment of a SGLI Traumatic Injury Protection ("TSGLI") benefit to a person who is convicted of intentionally killing the decedent or determined in a civil proceeding to have intentionally killed the decedent ("slayer"); a member of the slayer's family who is not related to the decedent by blood, legal adoption, or

marriage; and a member of the slayer's family who is related to the decedent by blood, legal adoption, or marriage and who is convicted of a crime involving the intentional killing of the decedent or found in a civil proceeding to have been involved in the intentional killing of the decedent.

DATES: Comments must be received by VA on or before *February 13, 2012*.

ADDRESSES: Written comments may be submitted through <http://www.Regulations.gov>; by mail or hand delivery to Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Ave. NW., Room 1068, Washington, DC 20420; or by fax to (202) 273-9026. Comments should indicate that they are submitted in response to "RIN 2900-AN40—Servicemembers' Group Life Insurance and Veterans' Group Life Insurance—Slayer's Rule Exclusion." Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461-4902 for an appointment. (This is not a toll-free number.) In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at <http://www.Regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

Monica Keitt, Attorney/Advisor, Department of Veterans Affairs Regional Office and Insurance Center (310/290B), 5000 Wissahickon Avenue, P.O. Box 8079, Philadelphia, PA 19101, (215) 842-2000, ext. 2905. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION: VA proposes to amend 38 CFR 9.5 to prohibit payment of the proceeds of SGLI or VGLI or a TSGLI benefit to: (1) A person who is convicted of intentionally killing the decedent or determined in a civil proceeding to have intentionally killed the decedent; (2) a member of the slayer's family who is not related to the decedent by blood, legal adoption, or marriage; and (3) a member of the slayer's family who is related to the decedent by blood, legal adoption, or marriage and is convicted of a crime involving the intentional killing of the decedent or determined in a civil proceeding to have been involved in the intentional killing of the decedent.

A Servicemember insured under SGLI or a Veteran insured under VGLI has the right to designate the beneficiary or beneficiaries of the policy. See 38 U.S.C. 1970(a). Although proceeds of SGLI in force on an insurable dependent of a

Servicemember on the date of the dependent's death are paid to the Servicemember, if the Servicemember dies before payment can be made, the proceeds are payable to the person or persons entitled to receive the proceeds of the insurance on the Servicemember's life. 38 U.S.C. 1970(i). If a Servicemember or Veteran does not designate a beneficiary, no designated beneficiary survives the decedent, or payments are to be made by law, SGLI and VGLI proceeds are paid in the following order: (1) To the decedent's surviving spouse; (2) to the decedent's children and their descendants in equal shares; (3) to the decedent's parents in equal shares or to the survivor of them; (4) to the duly appointed executor or administrator of the decedent's estate; or (5) to other next of kin of the decedent. 38 U.S.C. 1970(a). Proceeds of TSGLI are also paid in accordance with this order of precedence if an insured Servicemember entitled to a TSGLI payment dies before payment is made. 38 U.S.C. 1980A(g)(2).

The statutes governing SGLI, VGLI, and TSGLI are silent with regard to whether a beneficiary who killed the decedent or a family member of such a beneficiary may receive the proceeds of SGLI or VGLI or the TSGLI payment. The Federal common-law slayer's rule is a public policy that generally precludes killers from benefitting from their victims' deaths. Courts have applied the slayer's rule in resolving disputes over entitlement to SGLI proceeds. See *Prudential Ins. Co. of Am. v. Athmer*, 178 F.3d 473, 476 (7th Cir. 1999) (slayer's rule "is undoubtedly an implicit provision of the Servicemen's Group Life Insurance Act of 1965") (that Act created what is now known as SGLI); *Prudential Ins. Co. of Am. v. Tolbert*, 320 F. Supp. 2d 1378, 1380-81 (S.D. Ga. 2004). VA proposes to fill the gap in the statutes governing SGLI, VGLI, and TSGLI by adding paragraph (e) to 38 CFR 9.5 to codify the applicability of the slayer's rule to these VA insurance programs. See 38 CFR 3.11 (barring person who "has intentionally and wrongfully caused the death of another person" from entitlement to VA pension, compensation, or dependency and indemnity compensation by reason of such death); *Lofton v. West*, 198 F.3d 846, 850 (Fed. Cir. 1999) (finding § 3.11 to be "an entirely reasonable gap-filling measure"). New paragraphs (e)(1) and (e)(2)(i) would bar a person who is convicted of intentionally killing a decedent or determined in a civil proceeding to have intentionally killed the decedent entitlement to the SGLI or