

Department are issuing temporary regulations that identify certain stock of a foreign corporation that is disregarded in calculating ownership of the foreign corporation for purposes of determining whether it is a surrogate foreign corporation. The temporary regulations also provide guidance with respect to the effect of transfers of stock of a foreign corporation after the foreign corporation has acquired substantially all of the properties of a domestic corporation or of a trade or business of a domestic partnership. These regulations affect certain domestic corporations and partnerships (and certain parties related thereto), and foreign corporations that acquire substantially all of the properties of such domestic corporations or of the trades or businesses of such domestic partnerships. The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

**DATES:** Comments and requests for a public hearing must be received by April 17, 2014.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-121534-12), Room 5205, Internal Revenue Service, P.O. 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-121534-12), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-121534-12).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, David A. Levine, (202) 317-6937; concerning submissions of comments or requests for a public hearing, Oluwafunmilayo Taylor, (202) 317-6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background and Explanation of Provisions**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 7874 of the Internal Revenue Code. The temporary regulations identify certain stock of a foreign corporation that is not taken into account for purposes of calculating the ownership percentage described in section 7874(a)(2)(B)(ii), and also address the effect of certain transfers of stock of a foreign corporation that occur

after the acquisition described in section 7874(a)(2)(B)(i). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these amendments.

**Special Analyses**

It has been determined that that these regulations are not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that the collection of information contained in these regulations will not have a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis is not required. Given the complexity and cost of a transaction to which these regulations may apply, the IRS and the Treasury Department anticipate that these regulations primarily will affect large domestic corporations and partnerships and their shareholders and partners. Although small entities could be shareholders or partners of a larger domestic corporation or partnership involved in a transaction affected by the regulations, the IRS and the Treasury Department do not anticipate the number of these shareholders or partners to be substantial. Pursuant to section 7805(f), these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

**Comments and Requests for a Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the "Addresses" heading. The IRS and the Treasury Department request comments on all aspects of the proposed rules. All comments will be available at [www.regulations.gov](http://www.regulations.gov) or upon request. A public hearing will be scheduled if requested in writing by any person who timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

**Drafting Information**

The principal authors of these regulations are David A. Levine of the Office of Associate Chief Counsel (International) and Mary W. Lyons,

formerly of the Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in their development.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 is amended by adding entries in numerical order to read as follows:

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

Section 1.7874-4 also issued under 26 U.S.C. 7874(c)(6) and (g). Section 1.7874-5 also issued under 26 U.S.C. 7874(c)(6) and (g).

■ **Par. 2.** Section 1.7874-4 is added to read as follows:

**§ 1.7874-4 Disregard of certain stock related to the acquisition.**

[The text of proposed § 1.7874-4(a) through (k) is the same as the text of § 1.7874-4T(a) through (k) published elsewhere in this issue of the **Federal Register**].

■ **Par. 3.** Section 1.7874-5 is added to read as follows:

**§ 1.7874-5 Effect of certain transfers of stock related to the acquisition.**

[The text of proposed § 1.7874-5(a) through (c) is the same as the text of § 1.7874-5T(a) through (c) published elsewhere in this issue of the **Federal Register**].

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2014-00894 Filed 1-16-14; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF COMMERCE**

**Patent and Trademark Office**

**37 CFR Parts 1, 3, 5 and 11**

[Docket No.: PTO-P-2013-0025]

**RIN 0651-AC87**

**Extension of the Comment Period for Notice of Proposed Rulemaking on Changes To Implement the Hague Agreement Concerning International Registration of Industrial Designs**

**AGENCY:** United States Patent and Trademark Office, Department of Commerce.

**ACTION:** Notice of extension of public comment period.

**SUMMARY:** The United States Patent and Trademark Office (“USPTO” or “Office”) published a notice of proposed rulemaking to change the rules of practice to implement Title I of the Patent Law Treaties Implementation Act of 2012 (“PLTIA”). Title I of the PLTIA amends the patent laws to implement the provisions of the 1999 Geneva Act of the Hague Agreement and is to take effect on the entry in force of the Hague Agreement with respect to the United States. On January 14, 2014, the Office conducted a public forum at the Alexandria, Virginia headquarters to discuss the proposed rules. The USPTO is extending the comment period in order to provide interested members of the public with additional time to submit written comments to the USPTO.

**DATES:** The comment deadline announced in the proposed rule published on November 29, 2013 (78 FR 71870) has been extended. To be ensured of consideration, written comments must be received on or before Tuesday, February 4, 2014.

**ADDRESSES:** Comments should be sent by electronic mail message over the Internet addressed to: *AC87.comments@uspto.gov*. Comments also may be submitted by postal mail addressed to: Mail Stop Comments—Patents, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313–1450, marked to the attention of Boris Milef, Senior PCT Legal Examiner, Office of PCT Legal Administration.

Additionally, comments may be sent by electronic mail message over the Internet via the Federal eRulemaking Portal. See the Federal eRulemaking Portal Web site (<http://www.regulations.gov>) for additional instructions on providing comments via the Federal eRulemaking Portal.

Although comments may be submitted by postal mail, the Office prefers to receive comments by electronic mail message over the Internet because the Office may easily share such comments with the public. Electronic comments in plain text format are preferred, but electronic comments in ADOBE® portable document format or MICROSOFT WORD® format may be submitted. Comments not submitted electronically should be submitted on paper in a format that facilitates convenient digital scanning into ADOBE® portable document format.

Written comments will be available for public inspection at the Office of the Commissioner for Patents, currently located in Madison East, Tenth Floor,

600 Dulany Street, Alexandria, Virginia. Comments also will be available for viewing at <http://www.uspto.gov> and at <http://www.regulations.gov>. Because comments will be made available for public inspection, information that the submitter does not desire to make public, such as an address or phone number, should not be included in the comments.

**FOR FURTHER INFORMATION CONTACT:**

David Gerk, Office of Policy and International Affairs, by phone 571–272–9300, by email at *David.Gerk@uspto.gov* or by mail addressed to: Mail Stop OPIA, United States Patent and Trademark Office, P.O. Box 1450, Alexandria, Virginia 22313–1450, ATTN: David Gerk.

**SUPPLEMENTARY INFORMATION:** The Office published proposed rules to change the rules of practice to implement Title I of the PLTIA. See *Changes To Implement the Hague Agreement Concerning International Registration of Industrial Designs*, 78 FR 71870 (Nov. 29, 2013). That notice of proposed rulemaking required public comments to be submitted to the Office by January 28, 2014. The Office now extends the comment deadline for the notice of proposed rulemaking to February 4, 2014, in order to provide the public with additional time to submit comments.

Dated: January 11, 2014.

**Margaret A. Focarino,**

*Commissioner for Patents, Performing the functions and duties of the Under Secretary of Commerce for Intellectual Property and Director of the United States Patent and Trademark Office.*

[FR Doc. 2014–00729 Filed 1–16–14; 8:45 am]

**BILLING CODE 3510–16–P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R04–OAR–2013–0389; FRL–9905–58–Region 4]

#### Approval and Promulgation of Implementation Plans; South Carolina; Regional Haze State Implementation Plan

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing approval of a revision to the South Carolina State Implementation Plan (SIP) submitted by the State of South Carolina through the South Carolina Department of Health

and Environmental Control (SC DHEC) on December 28, 2012. South Carolina’s December 28, 2012, SIP revision (“progress report SIP”) addresses requirements of the Clean Air Act (CAA or “the Act”) and EPA’s rules that require states to submit periodic reports describing progress towards reasonable progress goals (RPGs) established for regional haze and a determination of the adequacy of the State’s existing SIP addressing regional haze (“regional haze SIP”). EPA is proposing approval of South Carolina’s progress report SIP on the basis that it addresses the progress report and adequacy determination requirements for the first implementation period for regional haze.

**DATES:** Comments must be received on or before February 18, 2014.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R04–OAR–2013–0389 by one of the following methods:

1. *www.regulations.gov*: Follow the on-line instructions for submitting comments.

2. *Email*: *R4-RDS@epa.gov*.

3. *Fax*: (404) 562–9019.

4. *Mail*: EPA–R04–OAR–2013–0389, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW., Atlanta, Georgia 30303–8960.

5. *Hand Delivery or Courier*: Ms. Lynorae Benjamin, Chief, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW., Atlanta, Georgia 30303–8960. Such deliveries are only accepted during the Regional Office’s normal hours of operation. The Regional Office’s official hours of business are Monday through Friday, 8:30 to 4:30, excluding federal holidays.

*Instructions:* Direct your comments to Docket ID No. “EPA–R04–OAR–2013–0389.” EPA’s policy is that all comments received will be included in the public docket without change and may be made available online at [www.regulations.gov](http://www.regulations.gov), including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit through [www.regulations.gov](http://www.regulations.gov) or email, information that you consider to be CBI or otherwise protected. The [www.regulations.gov](http://www.regulations.gov) Web site is an