

The additions read as follows:

**§ 1.6038B-1 Reporting of certain transfers to foreign corporations.**

\* \* \* \* \*

(d) *Transfers subject to section 367(d)*—(1) *Initial transfer.* For further guidance, see § 1.6038B-1T(d)(1) introductory text through (d)(1)(iii).

(i) through (iii) [Reserved]

\* \* \* \* \*

(viii) *Other intangibles.* For further guidance, see § 1.6038B-1T(d)(1)(viii).

(2) *Subsequent transfers.* For additional, see § 1.6038B-1T(d)(2) introductory text through (d)(2)(ii).

(i) through (ii) [Reserved]

(iii) *Subsequent transfer.* Except for a subsequent transfer described in paragraph (d)(2)(iv) of this section, provide the following information concerning the subsequent transfer:

(A) For further guidance, see

§ 1.6038B-1T(d)(2)(iii)(A) through (C). (B) through (C) [Reserved]

(iv) *Subsequent transfer of intangible property to a qualified domestic person.* Provide the following information concerning a subsequent transfer of intangible property described in § 1.367(d)-1(f)(4)(i):

(A) A statement providing that § 1.367(d)-1(f)(4)(i)(B) applies to the subsequent transfer;

(B) A general description of the subsequent transfer and any wider transaction of which it forms a part, including the U.S. transferor's former adjusted basis in the intangible property and the transferee foreign corporation's adjusted basis in the intangible property (as determined immediately before the subsequent transfer), the amount and computation of any gain recognized by the U.S. transferor under § 1.367(d)-1(f)(4)(i)(A), and a description of whether the intangible property was, or is expected to be, subsequently transferred to one or more other persons (as described in § 1.367(d)-1(f)(4)(v));

(C) A description of the intangible property;

(D) A copy of the Form 926 with respect to the original transfer of the intangible property and any attachments identifying the intangible property as within the scope of section 367(d);

(E) The name, address, and taxpayer identification number of the qualified domestic person that receives the intangible property, including a statement describing the relationship between the U.S. transferor and the qualified domestic person, and, if applicable, such information regarding any other persons described in § 1.367(d)-1(f)(4)(v); and

(F) Any other information as may be prescribed by the Commissioner in

publications, forms, instructions, or other guidance.

\* \* \* \* \*

(g) \* \* \*

(8) Paragraphs (d)(2)(iii) introductory text and (d)(2)(iv) of this section apply to transfers occurring on or after October 10, 2024.

■ **Par. 10.** Section 1.6038B-1T is amended by revising paragraph (d)(2)(iii) introductory text to read as follows:

**§ 1.6038B-1T Reporting of certain transactions to foreign corporations (temporary).**

\* \* \* \* \*

(d) \* \* \*

(2) \* \* \*

(iii) *Subsequent transfer.* For further guidance, see § 1.6038B-1T(d)(2)(iii) introductory text:

\* \* \* \* \*

**Douglas W. O'Donnell,**

*Deputy Commissioner.*

Approved: September 23, 2024.

**Aviva Aron-Dine,**

*Deputy Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2024-23132 Filed 10-9-24; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG-2024-0908]

RIN 1625-AA87

**Security Zone; Corpus Christi Ship Channel, Corpus Christi, TX**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing temporary, 500-yard radius, moving security zones within the navigable waters of the Corpus Christi Ship Channel and the La Quinta Channel. The security zone is needed to protect certain vessels carrying cargo which poses risks such that it requires an elevated level of security to protect the cargo itself and the surrounding waterway from terrorist acts, sabotage, or other subversive acts, accidents, or events of a similar nature. Entry of vessels or persons into these zones is prohibited unless specifically authorized by the Captain of the Port, Sector Corpus Christi or a designated representative.

**DATES:** This rule is effective from October 7, 2024 through October 17, 2024.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2024-0908 in the search box and click "Search." Next, in the Document Type column, select "Supporting & Related Material."

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this rule, call or email Lieutenant Tim Cardenas, Sector Corpus Christi Waterways Management Division, U.S. Coast Guard; telephone 361-939-5130, email [Tim.J.Cardenas@uscg.mil](mailto:Tim.J.Cardenas@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

**I. Table of Abbreviations**

CFR Code of Federal Regulations  
 COTP Captain of the Port, Sector Corpus Christi  
 DHS Department of Homeland Security  
 FR Federal Register  
 NPRM Notice of proposed rulemaking  
 § Section  
 U.S.C. United States Code

**II. Background Information and Regulatory History**

The Coast Guard is issuing this temporary rule under the authority in 5 U.S.C. 553(b)(B). This statutory provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest." Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because it is impracticable. The Coast Guard must establish this security zone by October 7, 2024, to ensure security of certain vessels and the surrounding area and lacks sufficient time to request public comments and respond to these comments before the safety zone must be established. As such, it is impracticable to publish an NPRM.

Additionally, under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be contrary to the public interest because prompt action is needed to provide for the security of these vessels while they are in transit and carrying potentially dangerous cargo in need of elevated security.

### III. Legal Authority and Need for Rule

The Coast Guard is issuing these security zone regulation under the authority in 46 U.S.C. 70051 and 70124. The Captain of the Port, Sector Corpus Christi (COTP) has determined that potential hazards are associated with the transit of the Motor Vessels (M/V) MARAN GAS DELPHI, TRANIANO KNUSTEN, ADAMASTOS, and HELLAS ATHINA. There is a security concern within a 500-yard radius of these vessels when they are loaded. This rule is needed to provide for the safety and security of these vessels, their cargo, and the surrounding waterway from terrorist acts, sabotage, or other subversive acts, accidents, or other events of a similar nature while the vessels are transiting within Corpus Christi, TX.

### IV. Discussion of the Rule

The Coast Guard is establishing 500-yard radius, temporary, moving security zones around M/V MARAN GAS DELPHI, TRANIANO KNUSTEN, ADAMASTOS, and HELLAS ATHINA within the navigable waters of the Corpus Christi Ship Channel and the La Quinta Channel. The public will easily be able to identify these vessels because their names are clearly marked on the port and starboard bow and the stern of each vessel. The zones for these vessels will be effective from October 7, 2024, through October 17, 2024, to protect the vessels, their cargo, and the surrounding waterways from terrorist acts, sabotage, or other subversive acts, accidents, or other events of a similar nature while the vessels are traveling within the La Quinta and Corpus Christi Ship Channels. The zones will be enforced only during the time the vessels are transiting the Channels.

No vessel or person will be permitted to enter the security zone without obtaining permission from the COTP or a designated representative. As used in this section, “designated representative” means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer designated by or assisting the Captain of the Port, USCG Sector Corpus Christi (COTP) in the enforcement of the security zone. Persons or vessels desiring to enter or pass through each zone must request permission from the COTP or a designated representative on VHF-FM channel 16 or by telephone at 361-939-0450. If permission is granted, all persons and vessels must comply with the instructions of the COTP or designated representative. The COTP or

a designated representative will inform the public through Broadcast Notices to Mariners (BNMs), Local Notices to Mariners (LNMs), and/or Marine Safety Information Bulletins (MSIBs) as appropriate for the enforcement times and dates for the security zone.

### V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

#### A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. This rule has not been designated a “significant regulatory action,” under section 3(f) of Executive Order 12866, as amended by Executive Order 14094 (Modernizing Regulatory Review). Accordingly, this rule is not subject to review by the Office of Management and Budget (OMB).

This regulatory action determination is based on the size, duration, and location of the security zone. This rule will impact a small, designated area of 500-yards around the moving vessels in the Corpus Christi Ship Channel and La Quinta Ship Channel as these vessels transit the channel over a ten-day period. Most vessels will be able to move around the security zone and therefore the impediment to the movement of other vessels will be minimal. Moreover, the rule allows other vessels to seek permission to enter or pass through each zone may request permission from the COTP or a designated representative on VHF-FM channel 16 or by telephone at 361-939-0450.

#### B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601-612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. 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.

While some owners or operators of vessels intending to transit the temporary security zone may be small entities, for the reasons stated in section V.A above, this rule will not have a significant economic impact on any vessel owner or operator.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

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.

#### C. Collection of Information

This rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

#### D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has 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. We have analyzed this rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, 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.

#### E. 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 (adjusted for inflation) 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.

#### F. Environment

We have analyzed this rule under Department of Homeland Security Directive 023–01, Rev. 1, associated implementing instructions, and Environmental Planning COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f) and have determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This rule involves moving security zones lasting for the duration of time that the M/V MARAN GAS DELPHI, TRANIANO KNUSTEN, ADAMASTOS, HELLAS ATHINA are within the Corpus Christi Ship Channel and La Quinta Channel while loaded with cargo. It will prohibit entry within a 500-yard radius of the M/V MARAN GAS DELPHI, TRANIANO KNUSTEN, ADAMASTOS, and HELLAS ATHINA while the vessels are transiting loaded within Corpus Christi Ship Channel and La Quinta Channel. It is categorically excluded from further review under L60(a) in Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1. A record of Environmental Consideration supporting this determination is available in the docket. For instructions on locating the docket, see the **ADDRESSES** section of this preamble.

#### G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places, or vessels.

#### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

#### PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

**Authority:** 46 U.S.C 70034, 70051; 70124; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 00170.1, Revision No. 01.3.

■ 2. Add § 165.T08–0908 to read as follows:

#### § 165.T08–0908 Security Zones; Corpus Christi Ship Channel, Corpus Christi, TX.

(a) *Location.* All navigable waters encompassing a 500-yard radius around the M/V MARAN GAS DELPHI, TRANIANO KNUSTEN, ADAMASTOS, and HELLAS ATHINA, while the vessels are in the Corpus Christi Ship Channel and the La Quinta Ship Channel.

(b) *Definitions.* As used in this section, *oesignated representative* means a commissioned, warrant, or petty officer of the U.S. Coast Guard assigned to units under the operational control of USCG Sector Corpus Christi.

(c) *Effective period.* This section will be in effect from October 7, 2024, through October 17, 2024. This section will be enforced when any of the vessels are in the specified channels and carrying cargo.

(d) *Regulations.* (1) The general security zone regulations in subpart D of this part apply. Entry into the zone is prohibited unless authorized by the Captain of the Port Sector Corpus Christi (COTP) or a designated representative.

(2) Persons or vessels desiring to enter or pass through the zones must request permission from the COTP Sector Corpus Christi on VHF–FM channel 16 or by telephone at 361–939–0450.

(3) If permission is granted, all persons and vessels shall comply with the instructions of the COTP or designated representative.

(d) *Information broadcasts.* The COTP or a designated representative will inform the public through Broadcast Notices to Mariners (BNMs), Local Notices to Mariners (LNMs), and/or Marine Safety Information Bulletins (MSIBs) as appropriate of the enforcement times and dates for this security zone.

Dated: October 4, 2024.

**T.H. Bertheau,**

*Captain, U.S. Coast Guard, Captain of the Port, Sector Corpus Christi.*

[FR Doc. 2024–23469 Filed 10–9–24; 8:45 am]

**BILLING CODE 9110–04–P**

#### DEPARTMENT OF COMMERCE

#### Patent and Trademark Office

#### 37 CFR Part 42

[Docket No. PTO–P–2023–0058]

**RIN 0651–AD75**

#### Expanding Opportunities To Appear Before the Patent Trial and Appeal Board

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

**ACTION:** Final rule.

**SUMMARY:** As part of its initiatives to expand access to practice before the U.S. Patent and Trademark Office (USPTO or Office), the USPTO modifies the rules regarding representation by counsel at the Patent Trial and Appeal Board (PTAB or Board) in proceedings under the Leahy-Smith America Invents Act (AIA proceedings) to: permit parties to proceed without back-up counsel upon a showing of good cause, such as a lack of resources to hire two counsel; establish a streamlined alternative procedure for recognizing counsel *pro hac vice* that is available when counsel has previously been recognized *pro hac vice* in a different PTAB proceeding; and clarify that those recognized *pro hac vice* have a duty to inform the Board of subsequent events that render inaccurate or incomplete representations they made to obtain *pro hac vice* recognition.

**DATES:** This rule is effective November 12, 2024.

**FOR FURTHER INFORMATION CONTACT:** Scott C. Moore, Acting Senior Lead Administrative Patent Judge; or Michael P. Tierney, Vice Chief Administrative Patent Judge, both at 571–272–9797.

#### SUPPLEMENTARY INFORMATION:

#### Background

The USPTO is focused on expanding American innovation for and from all and has been examining the rules governing practice before the Office to ensure that they are properly aligned with the types of work performed by practitioners and the needs of clients. As part of this effort, the USPTO recently expanded the admission