

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 20 and 25**

[REG-141832-11]

RIN 1545-BK74

**Portability of a Deceased Spousal Unused Exclusion Amount; 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 regulations under sections 2001, 2010, and 2505 of the Internal Revenue Code; that provide guidance on the estate and gift tax applicable exclusion amount.**DATES:** The public hearing originally scheduled for October 18, 2012 at 10 a.m. is cancelled.**FOR FURTHER INFORMATION CONTACT:** Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that appeared in the **Federal Register** on June 18, 2012 (77 FR 36229) announced that a public hearing was scheduled for October 18, 2012, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is under sections 2001, 2012, and 2505 of the Internal Revenue Code.

The public comment period for these regulations expired on September 17, 2012. The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, October 1, 2012, no one has requested to speak. Therefore, the public hearing scheduled for October 18, 2012, is cancelled.

**LaNita VanDyke,**

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

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**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 165**

[Docket Number USCG-2012-0900]

RIN 1625-AA00

**Safety Zone, Coast Guard Exercise Area, Hood Canal, WA****AGENCY:** Coast Guard, DHS.**ACTION:** Notice of proposed rulemaking.**SUMMARY:** The U.S. Coast Guard is proposing to establish a safety zone around vessels involved in Coast Guard training exercises in Hood Canal, WA. A safety zone is necessary to ensure the safety of the maritime public during these exercises, which involve fast moving surface vessels, smoke machines, pyrotechnics, and other elements which could create safety concerns for waterway users. This safety zone would ensure the safety of the maritime public by prohibiting any person or vessel from entering or remaining in the safety zone unless authorized by the Captain of the Port (COTP) or a Designated Representative.**DATES:** Comments and related material must be received by the Coast Guard on or before December 4, 2012.**ADDRESSES:** You may submit comments identified by docket number using any one of the following methods:(1) *Federal eRulemaking Portal:*<http://www.regulations.gov>.(2) *Fax:* 202-493-2251.(3) *Mail or Delivery:* Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590-0001. Deliveries accepted between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section below for further instructions on submitting comments. To avoid duplication, please use only one of these three methods.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email ENS Nathaniel P. Clinger; Waterways Management Division, Coast Guard Sector Puget Sound; Coast Guard; telephone 206-217-6045, email [SectorPugetSoundWWM@uscg.mil](mailto:SectorPugetSoundWWM@uscg.mil). If you have questions on viewing or submitting material to the docket, call Renee V. Wright, Program Manager,

Docket Operations, telephone (202) 366-9826.

**SUPPLEMENTARY INFORMATION:****Table of Acronyms**

DHS Department of Homeland Security  
FR **Federal Register**  
NPRM Notice of Proposed Rulemaking

**A. Public Participation and Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related materials. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided.

**1. Submitting Comments**

If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation. You may submit your comments and material online at <http://www.regulations.gov>, or by fax, mail, or hand delivery, but please use only one of these means. If you submit a comment online, it will be considered received by the Coast Guard when you successfully transmit the comment. If you fax, hand deliver, or mail your comment, it will be considered as having been received by the Coast Guard when it is received at the Docket Management Facility. We recommend that you include your name and a mailing address, an email address, or a telephone number in the body of your document so that we can contact you if we have questions regarding your submission.

To submit your comment online, go to <http://www.regulations.gov>, type the docket number USCG-2012-0900 in the "SEARCH" box and click "SEARCH." Click on "Submit a Comment" on the line associated with this rulemaking.

If you submit your comments by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit comments by mail and would like to know that they reached the Facility, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period and may change the rule based on your comments.

**2. Viewing Comments and Documents**

To view comments, as well as documents mentioned in this preamble