

ees and their agents engaged in debt collection and to any other person or entity connected with respondents to whom respondents presently refer or assign and to whom in the future respondents may refer or assign matters for debt collection;

(b) Respondents shall provide each of their employees with a form returnable to respondents clearly stating the employee's intention to conform his or her business practices to the requirements of this order; respondents shall require said persons to agree in writing on said form to conform his or her business practices to the requirements of this order and shall retain said statement during the period said person is so engaged, and for three (3) years thereafter, and make said statement available to representatives of the Federal Trade Commission for inspection and copying upon request;

(c) In the event such person will not agree to sign and file the form set forth in paragraph (b) above with respondents and conform to the provisions of this order, respondents shall not use or engage or continue the use or engagement of such person to collect debts or aid or assist respondents in the collection of debts;

(d) Respondents shall inform each person and entity described in paragraph (a) above that respondents shall not use or engage or shall terminate the use or engagement of any such person or entity unless such person or entity's business practices conform to the requirements of this order; and that respondents are obligated by this order to terminate the use or engagement of those persons or entities who engage on their own in the acts or practices prohibited by this order;

(e) Respondents shall institute a program of reasonable surveillance of their officers, employees and their agents engaged in debt collection, adequate to reveal whether the business practices of each said person conform to the requirements of this order;

(f) Upon receiving information from any source (including but not limited to respondents' program of surveillance, and representatives of the Federal Trade Commission) indicating reasonable proof of a violation of any provision of this order by any person or entity described in paragraph (a) above, respondents shall within 72 hours notify such person or entity by certified mail, return receipt requested, that such violation of this order has occurred ("Termination Notice"), and that respondents shall forthwith discontinue dealing with said person or entity. Immediately after such notification, respondents shall permanently discontinue dealing with said person or entity;

(g) Respondents shall retain evidence of compliance with this order and all Termination Notices and make such evidence available to representatives of the Federal Trade Commission for inspection and copying upon request;

(h) Respondents shall prepare and maintain a list of all employees containing the names of all such persons and their aliases, if any, and their last known

addresses and telephone numbers for three (3) years following the date of their last employment with respondents; such list shall be made available to representatives of the Federal Trade Commission for inspection and copying upon request.

IV

It is further ordered That respondents National Account Systems, Inc., a corporation, NAS Creditors Service, Inc., a corporation, National Accounts System of Milwaukee, Inc., a corporation, A. B. Hartman, Inc., a corporation, and Diners Club, Inc., a corporation, hereinafter referred to as respondents, shall not use independent agents or other entities knowingly for the purpose of circumventing any provision of this Order.

It is further ordered That respondents shall notify the Commission at least thirty (30) days prior to any proposed change in any of the corporate respondents such as dissolution, assignment or sale resulting in the emergence of a successor corporation, the creation or dissolution of subsidiaries or any other change in the corporation which may affect compliance obligations arising out of the order.

It is further ordered That the respondents herein shall within sixty (60) days after service upon them of this order, file with the Commission a report, in writing, setting forth in detail the manner and form in which they have complied with this order.

It is further ordered That no provision of this order shall be construed in any way to annul, invalidate, repeal, terminate, modify or exempt respondents from complying with more restrictive agreements, orders or directives of any kind obtained by any other governmental agency or act as a defense to actions instituted by municipal or state regulatory agencies. No provision of this order shall be construed to imply that any past or future conduct of respondents complies with the rules and regulations of, or the statutes administered by, the Federal Trade Commission.

JOHN F. DUGAN,
Acting Secretary.

[FR Doc.77-15525 Filed 5-31-77;8:45 am]

Title 17—Commodity and Securities Exchanges

CHAPTER II—SECURITIES AND EXCHANGE COMMISSION

[Release Nos. 33-5828, 34-13564, AS-218]

PART 210—FORM AND CONTENT OF FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, AND INVESTMENT COMPANY ACT OF 1940

PART 240—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1934

Quarterly Reporting Requirements for Life Insurance Companies

AGENCY: Securities and Exchange Commission.

ACTION: Final amendments of rules.

SUMMARY: These amendments correct errors in the text of amendments of rules adopted in a prior accounting series release relating to quarterly reporting requirements for life insurance companies. In addition, they prescribe requirements for the interim financial information to be presented in notes to financial statements by foreign private issuers which file Form 6-K rather than Form 10-Q.

EFFECTIVE DATE: Effective for reports filed for interim periods in fiscal years beginning after December 25, 1976.

FOR FURTHER INFORMATION CONTACT:

Edward R. Cheramy, Office of the Chief Accountant, Securities and Exchange Commission, 500 North Capitol Street, Washington, D.C. 20549 (202-376-8020).

SUPPLEMENTARY INFORMATION: On February 28, 1977, the Commission issued Securities Exchange Act Release No. 13309 (42 FR 13122) which proposed to correct errors in previously published amendments of rules and prescribed requirements for the interim financial information to be presented in notes to financial statements by certain foreign private issuers. (This release was corrected by a notice of correction appearing at 42 FR 15072.)

The Commission considered the comments received and has determined to adopt the amendments of the rules as proposed.

BACKGROUND

On September 20, 1976, the Commission issued Accounting Series Release No. 197 (41 FR 42645) adopting amendments of rules to require increased disclosure of interim financial data by life insurance companies and related holding companies.

Subsequent to publication of the release three errors were noted in the text of the amendments adopted. This release corrects those errors. In addition, a technical amendment relating to foreign private issuers which file Form 6-K (17 CFR 249.306) rather than Form 10-Q (17 CFR 249.308a) is also adopted.

The first correction is in Regulation S-X, Rule 3-16 (17 CFR 210.3-16) in which the reference in paragraph (t) (1) (i) (C) (v) (a) to subsection (d) is changed to subsection (iv).

The other changes relate to the exemptions from the requirements to file quarterly reports on Form 10-Q in Rules 13a-13 and 15d-13 under the Securities Exchange Act of 1934 (17 CFR 240.13a-13 and 240.15d-13). The Commission's intention when issuing ASR 197 was to require "actively traded" life insurance companies and related holding companies to begin filing Form 10-Q in 1977 and other life insurers in 1978 (with a reconsideration of these less actively traded companies by September 30, 1977). "Actively traded" for these purposes was to include those "listed" life insurance companies (with securities registered under section 12(b) of the

Securities Exchange Act of 1934) and those companies whose shares are traded over-the-counter which meet the specific criteria of Rule 3-16(t) (17 CFR 210.3-16). An error was made in drafting the exemptive language of Rules 13a-13 and 15d-13 (17 CFR 240.13a-13 and 15d-13). As previously written these rules could have been interpreted to not require the filing of Form 10-Q by life insurance companies and holding companies having only life insurance subsidiaries which are listed on a national exchange (i.e., section 12(b) securities). This interpretation was not the Commission's intent.

Because the impact of these corrections is limited to only a few companies, and because the Commission's intent to require life insurance companies and their related holding companies whose securities are registered under section 12(b) of the Securities Exchange Act of 1934 (i.e., listed on a national exchange) to file Form 10-Q's beginning in 1977 was previously expressed in ASR 197, the Commission is not changing the effective date of the requirements of Rules 13a-13 and 15d-13 (17 CFR 240.13a-13 and 15d-13). As previously published the requirements of these rules regarding life insurance companies and related holding companies are effective for reports filed for quarterly periods in fiscal years beginning after December 25, 1976.

TECHNICAL AMENDMENTS

The impact of the disclosure requirements of Rule 3-16(t) of Regulation S-X (17 CFR 210.3-16) on certain foreign private issuers was unforeseen at the time of its adoption.

Rule 15d-13 (17 CFR 240.15d-13) provides for an exemption from Form 10-Q reporting for registrants subject to the reporting requirements of Form 6-K. Rule 15d-16 (17 CFR 240.15d-16) governs the applicability of Form 6-K and requires reporting thereon by "every foreign private issuer," with several enumerated exceptions. Form 6-K calls for reporting to the Commission on a current basis of certain information, including interim financial information, which has been made public pursuant to foreign law, filed with a foreign stock exchange, or distributed to the security holders. Thus, foreign registrants with a few limited exceptions, are not required to report interim financial information on Form 10-Q, nor on Form 6-K unless the information has otherwise been compiled and made available to the specific parties.

The Commission believes that to require certain foreign private issuers (i.e., those that file on Form 6-K) to provide data pursuant to Rule 3-16(t) (17 CFR 210.3-16) that they do not otherwise provide would be inconsistent with the present requirements of Form 6-K and possibly could create an unreasonable reporting burden on such issuers. An amendment to the rule, by addition of new paragraph (t)(6), is therefore adopted to exempt foreign registrants from the application of that rule, except to the extent that the information called

for in the rule has been furnished the Commission. Thus amended, the rule will require disclosure in the annual reports of foreign registrants of interim financial information required to be reported to the Commission on Form 6-K. The content of the disclosures will conform to the extent practicable with the existing requirements of paragraphs (1) through (4) of Rule 3-16(t).

TEXT OF AMENDMENTS

COMMISSION ACTION

The Commission hereby adopts amendments to §§ 210.3-16 and 240.13a-13, and 240.15d-13, Title 17, Chapter II, Code of Federal Regulations, as given below.

1. In Part 210 (Regulation S-X), § 210.3-16 is amended by changing the reference to (d) in paragraph (t)(1)(i) (C) (v)(a) to (iv) and adding a new paragraph (t)(6) as follows:

§ 210.3-16 General notes to financial statements (see Release No. AS-4).

(6) Paragraphs (t)(1) through (t)(4) of this section shall not apply to a foreign private issuer not required to report quarterly financial information on Form 10-Q (§ 249.308a of this chapter); *Provided, however,* That a foreign registrant which reports or is required to report interim financial information on Form 6-K (§ 249.306 of this chapter) shall disclose such data in the manner provided in paragraphs (t)(1) through (t)(4) of this section with respect to the financial information reported on Form 6-K.

2. In Part 240, §§ 240.13a-13 and 240.15d-13 are amended by revising paragraphs (c)(1) thereof to read as follows:

§ 240.13a-13 Quarterly reports on Form 10-Q (§ 249.308a of this chapter).

(c) (1) Life insurance companies and holding companies having only life insurance subsidiaries for quarters in fiscal years ending on or before December 25, 1978, if they do not meet the tests specified in paragraph (t)(1)(i) of § 213.3-16 of this chapter; or

§ 240.15d-13 Quarterly reports on Form 10-Q (§ 249.308a of this chapter).

(c) (1) Life insurance companies and holding companies having only life insurance subsidiaries for quarters in fiscal years ending on or before December 25, 1978, if they do not meet the tests specified in paragraph (t)(1)(i) of § 210.3-16 of this chapter; or

These amendments are adopted pursuant to authority in sections 12, 13, 15 (d), and 23(a) (15 U.S.C. 78l, 78o(d) and 78w) of the Securities Exchange Act of 1934. Pursuant to section 23(a) of the Exchange Act, the Commission has con-

sidered the effect that the amendments would have on competition and has concluded that, to the extent the amendments impose burdens on competition, such burdens are necessary and appropriate in furtherance of the purpose of the securities laws.

By the Commission.

GEORGE A. FITZSIMMONS,
Secretary.

MAY 23, 1977.

[FR Doc. 77-15424 Filed 5-31-77; 8:45 am]

[Release No. 34-13544; File No. S7-641]

PART 240—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1934

Extension of Temporary Rule for Submission of Price Quotations to Inter-Dealer Quotation System

AGENCY: Securities and Exchange Commission.

ACTION: Extension of temporary rule provision.

SUMMARY: The Commission has extended the expiration date of paragraph (f)(4)(T) of § 240.15c2-11, a rule which presently requires market-makers to obtain certain basic information on the issuers of securities for which they publish price quotations in the over-the-counter markets. Paragraph (f)(4)(T) extends the exemptive provisions of § 240.15c2-11 to broker-dealers who submit quotations to weekly inter-dealer quotation systems on the basis of previous price quotations appearing regularly in such a system.

DATES: The expiration date of paragraph (f)(4)(T) of § 240.15c2-11 has been extended to July 31, 1977.

ADDRESSES: All communications on this matter should be directed in triplicate to George A. Fitzsimmons, Secretary, Securities and Exchange Commission, 500 North Capitol Street, Washington, D.C. 20549. Comments should refer to File No. S7-641 and will be available for public inspection.

FOR FURTHER INFORMATION CONTACT:

Richard M. Smith, Division of Market Regulation, Securities and Exchange Commission, Washington, D.C. 20549 (202) 755-7918.

SUPPLEMENTARY INFORMATION: The Securities Exchange Commission (the "Commission") announced today the extension of temporary paragraph (f)(4)(T) of § 240.15c2-11¹ to July 31, 1977 pursuant to the Securities Exchange Act of 1934 (the "Act")² particularly Sections 2, 3, 11A, 15 and 23 thereof.³ Paragraph (f)(4)(T) of § 240.15c2-11 was first temporarily adopted on July 15, 1976.⁴ Its expiration date was later ex-

¹ 17 CFR 240.15c2-11(f)(4).

² 15 U.S.C. 78a et seq., as amended by Pub. L. 94-29 (June 4, 1975).

³ 15 U.S.C. 78 (b), (c) (k-1), (o) and (w).

⁴ Exchange Act Release No. 34-12630 (July 15, 1976), 41 FR 30008 (July 21, 1976), 9 Sec. Docket 1114 (July 28, 1976).

tended by the Commission to February 28, 1977* and subsequently to April 30, 1977. Temporary paragraph (f) (4) (T) of § 240.15c2-11 exempts from the provisions of that Section the publication and submission of quotations respecting securities traded over the counter which have been the subject, at least once each fifth business day, of both bid and ask quotations at specified prices reported to, and published by, an inter-dealer quotation system.

The staff of the Commission has engaged in extensive discussions with those persons directly affected by § 240.15c2-11 and has determined that a considerable number of questions remain as to the ultimate course, if any, which the Commission should take in revising that Section. Until such time as those questions are resolved, the Commission believes it is consistent with the public interest and the protection of investors to extend the expiration date of temporary paragraph (f) (4) (T) of § 240.15c2-11 to July 31, 1977.

The pertinent text of the rule, as amended temporarily, is as follows:

§ 240.15c2-11 Initiation or resumption of quotations without specific information.

(f) The provisions of this section shall not apply to:

(4) (T) The publication or submission of a quotation respecting a security which, at least once each fifth business day, has been the subject of both bid and ask quotations at specified prices reported to, and published by, an inter-dealer quotation system (1) which has reported to the broker or dealer who wishes to submit such a quotation that records of the system reflect that at least one registered broker or dealer has made, or

(ii) to which a registered broker or dealer who wishes to submit such a quotation has reported or represented that he has made both bid and ask quotations at specified prices on each of at least 12 business days within the previous 30 calendar days, with no more than 4 business days in succession without a reflection of the existence of such a two-way quotation.

This temporary subsection shall expire on July 31, 1977.

The Commission considered this matter at an open meeting on April 28, 1977 and determined at that time to extend the previous expiration date of this temporary subsection. Through inadvertence, however, an order was not entered at that time announcing the Commission's determination. Therefore, this order, extending the expiration date of paragraph (f) (4) (T) of Section 240.-

15c2-11 to July 31, 1977, is effective, *nunc pro tunc*, as of April 30, 1977.

By the Commission.

GEORGE A. FITZSIMMONS,
Secretary.

MAY 16, 1977.

[FR Doc. 77-15462 Filed 5-31-77; 8:45 am]

Title 26—Internal Revenue
CHAPTER I—INTERNAL REVENUE SERVICE,
DEPARTMENT OF THE TREASURY
SUBCHAPTER A—INCOME TAX
[T.D. 7488]

PART 11—TEMPORARY INCOME TAX REGULATIONS UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

Lump Sum Distributions From Qualified Retirement Plans in the Case of an Employee Who Has Separated From Service

AGENCY: Internal Revenue Service, Treasury.

ACTION: Temporary regulations.

SUMMARY: This document provides temporary regulations relating to lump sum distributions from qualified plans in the case of an employee who separates from service and subsequently forfeits retirement benefits otherwise due him under the plan. Changes in the applicable tax law were made by the Employee Retirement Income Security Act of 1974. The temporary regulations provide rules concerning the time in which the forfeiture must occur. In general, the temporary regulations affect recipients of distributions made on account of an employee's separation from service.

DATE: The temporary regulations are effective for distributions made in taxable years of recipients beginning after December 31, 1973.

FOR FURTHER INFORMATION CONTACT:

Richard Johnson of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224. (Attention: CC:LR:T) (202-566-3603).

SUPPLEMENTARY INFORMATION:

BACKGROUND

On April 30, 1975, the FEDERAL REGISTER published proposed amendments to the Income Tax Regulations (26 CFR Part 1) under section 402(e) of the Internal Revenue Code of 1954, 40 FR 18802. The amendments were proposed to conform the regulations to section 2005(a) of the Employee Retirement Income Security Act of 1974 (88 Stat. 988). These temporary regulations are being published in advance of final regulations to change the rules published in proposed regulations § 1.402(e)-2(d) (1) (vii) regarding the time limit within which a forfeiture of benefits must occur in the case of an employee who has separated from service. The changes made by these temporary regulations are the result of public

comments on proposed § 1.402(e)-2(d) (1) (vii). Comments regarding other portions of the proposed regulations are still being considered. The temporary regulations provided by this document will remain in effect until superseded by final regulations on this subject.

EXTENSION OF FORFEITURE TIME LIMIT

A distribution from a qualified employee plan receives favorable tax treatment if it is a "lump sum distribution." Under Code section 402(e) (4) (A), a distribution is a lump sum distribution only if the entire amount to which the employee is entitled under the plan is distributed within one taxable year. Under proposed § 1.402(e)-2(d) (1) (vii), a distribution can be a lump sum distribution if the employee forfeits the amount which is not distributed. The forfeiture must occur within a relatively short period of time, often within the same taxable year in which the distribution is made.

Many plans provide that the forfeiture will take place at a later time, so that a distribution would not be a lump sum distribution under the rules in the proposed regulations. These temporary regulations extend the time for the forfeiture to occur. Therefore, in many cases distributions will be eligible for favorable tax treatment even though they would not have qualified for that treatment under the proposed regulations.

FILING RETURN BEFORE FORFEITURE

The recipient of a distribution may be required to file his income tax return before the forfeiture has taken place. Under these temporary regulations, he may assume that the forfeiture will occur within the time period allowed by the regulations. Accordingly, he will be able to compute his income tax using the favorable tax treatment for lump sum distributions.

ROLLOVER BEFORE FORFEITURE

Under Code section 402(a) (5) or 403 (a) (4), a lump sum distribution may be "rolled-over," tax-free, to an individual retirement savings arrangement. The rollover must occur within 60 days after the distribution. Accordingly, a recipient is likely to roll over a distribution before amounts subject to forfeiture are actually forfeited. After a rollover has been made, it may be determined that the distribution was not a lump sum distribution because the required forfeiture did not occur. These temporary regulations provide that in such a case, the contribution will be treated as an excess contribution to the individual retirement savings arrangement in the taxable year in which it is so determined that the distribution was not a lump sum distribution, rather than in the taxable year of the actual contribution.

DRAFTING INFORMATION

The principal author of this regulation was Richard Johnson of the Legislation and Regulations Division of the Of-

* Exchange Act Release No. 34-12969 (November 15, 1976), 41 FR 50646 (November 17, 1976), 10 Sec. Docket 953 (November 30, 1976).

* Exchange Act Release No. 34-13310 (February 28, 1977), 42 FR 13109 (March 9, 1977) 11 Sec. Docket 1880 (March 15, 1977).

Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulation, both on matters of substance and style.

Adoption of amendments to the regulations

Accordingly, the Temporary Income Tax Regulations under the Employee Retirement Income Security Act of 1974 are amended by adding the following new section at the appropriate place:

§ 11.402(e)(4)(A)-1 Lump sum distributions in the case of an employee who has separated from service.

(a) *Balance to the credit of an employee.* Section 402(e)(4)(A) provides that in order for a distribution or payment from a qualified plan to be a lump sum distribution, the distribution or payment must represent the employee's balance under the plan. The employee's balance does not include any amount which is forfeited under the plan (even though the amount may be reinstated) as of the close of the taxable year of the recipient within which the distribution is made. In addition, in the case of an employee who has separated from service, the employee's balance does not include an amount which is subject to forfeiture not later than the close of the plan year within which the employee incurs a one-year break in service (within the meaning of section 411) if—

(1) By reason of the break in service, the amount is actually forfeited at or prior to the close of that plan year, and

(2) The break in service occurs within 25 months after the employee's separation from service. In the case of a plan which uses the elapsed time method of crediting service, the break in service may occur within 25 months of the employee's severance from service. See Department of Labor regulations relating to the elapsed time method for the date an employee severs from service.

An employee may assume that an amount subject to forfeiture will be treated as forfeited by the date prescribed in subparagraphs (1) and (2) of this paragraph if, under the plan, forfeiture will occur not later than that date. Therefore, he may assume that a distribution is a lump sum distribution at the time it is made, if the other requirements for lump sum distributions are satisfied. However, if the amount is not forfeited by that date, the amount will be taken into account in determining the balance to the credit of the employee. Accordingly, the distribution will not be a lump sum distribution because it did not include the employee's entire balance under the plan.

(b) *Rollover contribution.* As described in paragraph (a) of this section, an employee may assume that a distribution is a lump sum distribution even though part of the balance of his account has not been forfeited at the time the distribution is made. He may then roll the distribution over as a contribution to an individual retirement arrange-

ment pursuant to section 402(a)(5) or 403(a)(4). It may be subsequently determined that the distribution is not a lump sum distribution because an amount subject to forfeiture was not in fact forfeited within the time required in paragraph (a) of this section. In that case, the contribution will be an excess contribution to the individual retirement arrangement, deemed made in the first taxable year of the employee in which it can be determined that an amount subject to forfeiture will not be forfeited.

(c) *Effective date.* This section is effective for distributions made in taxable years of recipients beginning after December 31, 1973.

There is a need for immediate guidance with respect to the provisions contained in this Treasury decision. For this reason, it is found impracticable to issue it with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

(Section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).)

WILLIAM E. WILLIAMS,
Acting Commissioner
of Internal Revenue.

Approved: May 24, 1977.

LAURENCE N. WOODWORTH,
Assistant Secretary of the
Treasury.

[FR Doc. 77-15526 Filed 5-26-77; 4:48 am]

SUBCHAPTER D—MISCELLANEOUS EXCISE TAXES

[T.D. 7489]

PART 54—PENSION EXCISE TAXES

Election To Pay an Excise Tax for Certain Pre-1975 Prohibited Transactions

AGENCY: Internal Revenue Service,
Treasury.

ACTION: Final regulations.

SUMMARY: This document provides final regulations relating to the election to pay an excise tax for certain pre-1975 prohibited transactions. Changes in the applicable law were made by the Employee Retirement Income Security Act of 1974. These regulations provide necessary guidance to persons who wish to save certain pension, etc., plans from disqualification by paying an excise tax.

DATE: The regulations are effective June 1, 1977.

FOR FURTHER INFORMATION CONTACT:

Thomas F. Rogan of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D.C. 20224. (Attention: CC:LR:T) (202-566-3737).

SUPPLEMENTARY INFORMATION:

BACKGROUND

On August 6, 1976, the FEDERAL REGISTER published proposed amendments to

the Pension, etc., Excise Tax Regulations (26 CFR Part 54) under section 2003(c)(1)(B) of the Employee Retirement Income Security Act of 1954 (88 Stat. 978). Identical temporary regulations (26 CFR 141.4975-14) were published on the same date (41 FR 32839). Interested parties were given the opportunity to submit comments and to request a public hearing on the proposed amendments by September 20, 1976. No such comments or requests were received. This Treasury decision adopts those proposed amendments with one revision, which is discussed below.

AVAILABILITY OF ELECTION

Under the final regulations the election is available for persons who, before January 1, 1975, engaged in transactions which were prohibited transactions within the meaning of sections 503 (b) and (g) of the Code.

EFFECT OF ELECTION

If the election is made, exempt status will not be denied under section 501 (a) on account of the transaction with respect to which the election is made. However, section 6501 (relating to limitations on the assessment and collection of tax) and section 6511 (relating to limitations on the filing of a claim for credit or refund) will operate without regard to the election.

TIME FOR ELECTING

Under the proposed amendments an election must be made prior to the later of December 6, 1976, or 120 days after notice is given by the Service under § 1.503(a)-1(b) of the Income Tax Regulations that a prohibited transaction has been committed. The final regulations revise the proposed amendments by permitting the district director and the disqualified person electing to pay the excise tax to extend these limitations by mutual agreement.

COMPUTATION OF TAX AND CORRECTION

For purposes of determining the amount of tax and what constitutes correction, regulations in the private foundation area are incorporated by reference.

DRAFTING INFORMATION

The principal author of this regulation was Thomas F. Rogan of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulations, both on matters of substance and style.

Adoption of amendments to the regulations. Accordingly, 26 CFR 141.4975-14 is superseded and 26 CFR Part 54 is amended by adding § 54.4975-14 as follows:

§ 54.4975-14 Election to pay an excise tax for certain pre-1975 prohibited transactions

(a) *In general.* Section 2003(c)(1)(B) of the Employee Retirement Income Security Act of 1974 (88 Stat. 978) provides an election to pay an excise tax by cer-

tain persons involved prior to 1975 in prohibited transactions within the meaning of section 503 (b) or (g).

(b) *Effect of election.* If a valid election is made under this section with respect to a particular transaction, any loss of exemption under section 501(a) because of a prohibited transaction within the meaning of section 503 (b) or (g) shall not apply. Instead, the person who made the election referred to in this section shall be subject to the taxes which would have been imposed by section 4975 (a) or (b) as though section 4975 had imposed a tax in respect of the transaction. (However, section 4975(f) (1), relating to joint and several liability, shall not apply to any person who has not made an election under this section, and interest for late payment of tax shall not begin to accrue until after the date of the election.) Such an election is irrevocable. However, the making of the election does not affect the application of section 6501 for purposes of assessment and collection of tax and section 6511 for purposes of filing a claim for credit or refund with respect to taxpayers and to taxable years of taxpayers whose tax liability is or may be affected by reason of the nonapplication of a denial of exempt status.

(c) *Method of election.* A person shall make the election referred to in this section by filing the form issued for such purpose by the Internal Revenue Service, including therein the information required by such form and the instructions issued with respect thereto, and by paying the tax which the taxpayer indicates is due at the time the return is filed. To be valid the election must be made prior to the later of December 6, 1976, or 120 days after the date of notification referred to in § 1.503(a)-1(b) of this chapter (Income Tax Regulations), relating to loss of exemption for certain prohibited transactions. If there has been no notification of loss of exemption, the election may be made at any time. However, these limitations do not preclude an agreement between the disqualified person and the district director to extend the time within which the election is permitted.

(d) *Computation of section 4975 excise tax.* To the extent applicable, and solely for purposes associated with the payment of a section 4975 excise tax under the election referred to in this section, § 53.4941(e)-1 of this chapter (Foundation Excise Tax Regulations) is controlling.

(Section 2003(c) (1) (B) of the Employee Retirement Income Security Act of 1974 (88 Stat. 978) and section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).)

WILLIAM E. WILLIAMS,
Acting Commissioner of
Internal Revenue.

Approved: May 24, 1977.

LAURENCE N. WOODWORTH,
Assistant Secretary of the
Treasury.

[FR Doc. 77-15527 Filed 5-26-77; 4:47 pm]

Title 31—Money and Finance: Treasury

CHAPTER I—MONETARY OFFICES,
DEPARTMENT OF THE TREASURY

PART 51—FISCAL ASSISTANCE TO
STATE AND LOCAL GOVERNMENTS

Interim Regulations

Correction

In FR Doc. 77-13851 appearing at page 24731 in the issue for Monday, May 16, 1977 make the following corrections:

(1) On page 24734, third column, in the 8th line of § 51.27(a) (1), "§ 51.21 (p)" should have read "§ 51.2(p)".

(2) On page 24735, middle column, in paragraph (ii) of § 51.27(c) (2), delete the 8th line and insert the following in its place: "year" divided by its total revenues in that * * *".

Title 37—Patents, Trademarks, and
Copyrights

CHAPTER I—PATENT AND TRADEMARK
OFFICE, DEPARTMENT OF COMMERCE

PART 3—FORMS FOR PATENT CASES

AGENCY: Patent and Trademark Office,
Commerce.

ACTION: Final rule.

SUMMARY: Patent and Trademark Office amends Forms for Patent Cases to assist applicants and other parties in complying with changes previously made in the Rules in Patent Cases.

DATES: Effective date: June 30, 1977. Comments must be received on or before August 1, 1977.

ADDRESSES: Send comments to: Commissioner of Patents and Trademarks, Attention: Louis O. Maassel, Washington, D.C. 20231.

FOR FURTHER INFORMATION CONTACT:

Mr. Louis O. Maassel by telephone at 703-557-3070, or by mail marked to his attention and addressed to the Commissioner of Patents and Trademarks, Washington, D.C. 20231.

SUPPLEMENTARY INFORMATION:

The Patent and Trademark Office is amending Title 37 of the Code of Federal Regulations by deleting §§ 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.21, and 3.25 since § 1.61, which required a petition, was re-3.11a, 3.12, 3.12a, 3.13, 3.13a, 3.14, 3.14a, 3.16, 3.16a, 3.17, 3.17a, 3.18, 3.18a, 3.23, 3.23a, 3.26, 3.26a, 3.28, 3.29, 3.31, 3.31a, 3.32, 3.32a, 3.33, 3.36, 3.37, 3.39, 3.41, 3.43, 3.46, 3.50, 3.52, 3.53, and 3.54 and by adding a new § 3.33a. These sections are suggested forms for use in patent cases.

These revisions conform the language of the forms, where necessary, to changes which have previously been made in Part 1 of this chapter and also alter the language in the forms where incorrect or inconsistent. These revisions do not effect any changes in practice and do not impose a burden on anyone. Consequently, procedures for public comment prior to the adoption of these revisions are not deemed necessary.

The general nature of the changes in the forms are as follows:

1. The oath and declaration forms for patent applications have been amended to include a reference to the filing and issuance of inventor's certificates. Such a requirement is set forth in current §§ 1.65 and 1.67 of Title 37 CFR.

2. The oath and declaration forms for patent applications have been amended to include the statement by applicant acknowledging the responsibility to disclose information to the Patent and Trademark Office. Such statement will be required by § 1.65 effective January 1, 1978, but may optionally be used prior to that date, as suggested in the notice published on January 28, 1977, in the FEDERAL REGISTER, 42 FR 5588 at 5590, and on February 22, 1977, in the Official Gazette (Patent Section), 955 O.G. 1054 at 1056.

3. "United States" has been changed to "United States of America" to give the full name.

4. In many instances the forms were changed to avoid use of only the masculine gender.

Sections 3.28 and 3.29 have been revised to omit the obsolete requirement for a petition.

Section 3.41 has been revised to delete requirements no longer needed under current internal procedures.

Section 3.52 has been amended by re-ordering the items and by deletion of an outdated item.

Section 3.54 is a revised version of the wording currently found in § 201.06(a) of the Manual of Patent Examining Procedure.

A period of 60 days after publication of this notice in the FEDERAL REGISTER is set for written comment by the public. The Patent and Trademark Office will evaluate the changes in light of the written comments received within 60 days after the close of the period for comment. The Office will then publish in the FEDERAL REGISTER and Official Gazette an indication of its adherence to or alteration in the forms as here published, as well as any reply to any especially significant comments received.

Pursuant to the authority contained in section 6 of Title 35, United States Code, the following changes are made in Part 3 of Chapter I of Title 37 of the Code of Federal Regulations.

1. The Table of Contents to Part 3 is revised to read as follows:

Sec.	
3.1	[Reserved]
3.2	[Reserved]
3.3	[Reserved]
3.4	[Reserved]
3.5	[Reserved]
3.6	[Reserved]
3.7	[Reserved]
3.11	Oath to accompany application for patent.
3.11a	Declaration to accompany application for patent.
3.12	Oath to accompany application for patent, by an administrator (or executor).
3.12a	Declaration to accompany application for patent, by an administrator (or executor).
3.13	Oath not accompanying application.
3.13a	Declaration not accompanying application.

- Sec.
 3.14 Supplemental oath for amendment presenting claims for matter disclosed but not originally claimed.
 3.14a Supplemental declaration for amendment presenting claims for matter disclosed but not originally claimed.
 3.16 Combined oath and power of attorney in original application.
 3.16a Combined declaration and power of attorney in original application.
 3.17 Oath in division or continuation application.
 3.17a Declaration in division or continuation application.
 3.18 Oath in copending application containing additional subject matter.
 3.18a Declaration in copending application containing additional subject matter.
 3.21 [Reserved]
 3.22 Design patent application; specification.
 3.23 Design patent application; oath.
 3.23a Design patent application; declaration.
 3.25 [Reserved]
 3.26 Plant patent application; oath.
 3.26a Plant patent application; declaration.
 3.28 Reissue application by the inventor, offer to surrender.
 3.29 Reissue application by the assignee, offer to surrender.
 3.31 Reissue application, oath; by the inventor.
 3.31a Reissue application, declaration; by inventor.
 3.32 Reissue application, oath; by assignee.
 3.32a Reissue application, declaration; by assignee.
 3.33 Oath as to loss of letters patent.
 3.33a Declaration as to loss of letters patent.
 3.36 Power of attorney or authorization of agent, not accompanying application.
 3.37 Revocation of power of attorney or authorization of agent.
 3.39 Amendment.
 3.41 Notice of appeal from the Primary Examiner to the Board of Appeals.
 3.43 Disclaimer in patent.
 3.44 Interference; preliminary statement of domestic inventor.
 3.45 Interference; preliminary statement of foreign inventor.
 3.46 Interference; disclaimer during interference.
 3.47 Interference, notice of taking testimony.
 3.48 Interference; form of deposition.
 3.49 Interference; certificate of officer.
 3.50 Waiver of patent rights under § 1.139.
 3.51 Application transmittal letter.
 3.52 Amendment transmittal letter.
 3.53 Terminal disclaimer in application.
 3.54 Division-continuation program application transmittal form.
 3.61 Symbols for draftsmen.

AUTHORITY: 35 U.S.C. 6, unless otherwise noted.

NOTE.—The following forms illustrate the manner of preparing various papers to be filed in the Patent and Trademark Office. Applicants and other parties will find their business facilitated by following them. In special situations such alterations as the circumstances may render necessary may be made provided they do not depart from the requirements of Part 1 of this chapter or of the statute. Before using any form the pertinent sections of Part 1 and sections of the statute should be studied carefully.

§ 3.1 [Reserved]

2. Section 3.1 is reserved.

§ 3.2 [Reserved]

3. Section 3.2 is reserved.

§ 3.3 [Reserved]

4. Section 3.3 is reserved.

§ 3.4 [Reserved]

5. Section 3.4 is reserved.

§ 3.5 [Reserved]

6. Section 3.5 is reserved.

§ 3.6 [Reserved]

7. Section 3.6 is reserved.

§ 3.7 [Reserved]

8. Section 3.7 is reserved.

9. Section 3.11 is revised to read as follows:

§ 3.11 Oath to accompany application for patent.

As a below named inventor, being duly sworn (or affirmed), I depose and say that:

My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the attached specification; that

I do not know and do not believe that the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows:

Full name of sole or first Inventor _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

Full name of second joint Inventor, if any _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

Sworn to and subscribed before me this _____ day of _____, 19____.

[SEAL] _____

(Signature of notary or officer)

 (Signature of
 notary or officer)

10. Section 3.11a is revised to read as follows:

§ 3.11a Declaration to accompany application for patent.

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the attached specification; that

I do not know and do not believe that the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows:

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first Inventor _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

Full name of second joint Inventor, if any _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

11. Section 3.12 is revised to read as follows:

§ 3.12 Oath to accompany application for patent, by an administrator (or executor).

I (A) _____, being duly sworn (or affirmed), depose and say that I am a citizen of _____, and a resident of _____, that I am the administrator of the estate (or executor of the last will and testament) of (B) _____, deceased, late a citizen of _____ and resident of _____, that I verily believe the said (B) _____ to be the original, first and sole inventor of the improvement in _____ described and claimed in the foregoing specification; that I do not know and do not believe that the same was ever known or used in the United States of America before the invention thereof by the said (B) _____, or patented or described in any printed publication in any country before the said invention thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application; that said invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by the said (B) _____, or his or her legal representatives or assigns more than twelve months prior to this application; that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on said invention has been filed by the said (B) _____, or his or her legal representatives or assigns in any country foreign to the United States of America, except as follows: _____

(A) _____
(Signature)
Administrator, etc.

Sworn to and subscribed before me this _____ day of _____, 19____.

[SEAL] _____
(Signature of notary or officer)
(Official character)

NOTE. (A) Name of administrator or executor; (B) Name of deceased inventor.

12. Section 3.12a is revised to read as follows:

§ 3.12a Declaration to accompany application for patent, by an administrator (or executor).

I, (A) _____, hereby declare that I am a citizen of _____ and a resident of _____, that I am the administrator of the estate (or executor of the last will and testament) of (B) _____, deceased, late a citizen of _____ and resident of _____, that I verily believe the said (B) _____ to be the original, first and sole inventor of the improvement in _____ described and claimed in the foregoing specification; that I do not know and do not believe that the same was ever known or used in the United States of America before the invention thereof by the said (B) _____, or patented or described in any printed publication in any country before the said invention thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more

than one year prior to this application; that said invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by the said (B) _____, or his or her legal representatives or assigns more than twelve months prior to this application; that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on said invention has been filed by the said (B) _____, or his or her legal representatives or assigns in any country foreign to the United States of America, except as follows: _____

I hereby declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

(A) _____
(Signature)

Date

NOTE.—(A) Name of administrator or executor; (B) Name of deceased inventor.

13. Section 3.13 is revised to read as follows:

§ 3.13 Oath not accompanying application.

As a below named inventor, being duly sworn (or affirmed), I depose and say that:

My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the specification of application Serial No. _____, filed _____; that I do not know and do not believe that the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows: _____

Full name of sole or first inventor _____
Inventor's signature _____
Date: _____
Residence _____
Citizenship _____
Post Office Address _____

Full name of second joint inventor, if any _____
Inventor's signature _____
Date: _____
Residence _____
Citizenship _____
Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

Sworn to and subscribed before me this _____ day of _____, 19____.

[SEAL] _____
(Signature of notary or officer)
(Official character)

14. Section 3.13a is revised to read as follows:

§ 3.13a Declaration not accompanying application.

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the specification of application Serial No. _____, filed _____; that I do not know and do not believe that the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows: _____

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor _____
Inventor's signature _____
Date: _____
Residence _____
Citizenship _____
Post Office Address _____

Full name of second joint inventor, if any

Date: _____
 Inventor's signature _____
 Residence _____
 Citizenship _____
 Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

15. Section 3.14 is revised to read as follows:

§ 3.14 Supplemental oath for amendment presenting claims for matter disclosed but not originally claimed.

I, _____, as the inventor (name) named in the application for letters patent for an improvement in _____, Serial No. _____, filed in the United States Patent and Trademark Office on or about the _____ day of _____, 19____, being duly sworn (or affirmed) depose and say that the subject matter of the foregoing (1) amendment was part of my invention, was invented before the filing of the original application, above identified, for such invention; that I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof, or patented or described in any printed publication in any country before my invention thereof, or more than one year before said application, or in public use or on sale in the United States of America more than one year before the date of said application, that said invention has not been patented or made the subject of an inventor's certificate issued before the date of said application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to said application in the United States of America, and has not been abandoned.

(Signature)

ss:

Sworn to and subscribed before me this _____ day of _____, 19____.

(Signature of notary or officer)

[SEAL]

(Official character)

NOTE.—(1) If the supplemental oath does not accompany the amendment, the amendment should be identified. See § 1.67.

16. Section 3.14a is revised to read as follows:

§ 3.14a Supplemental declaration for amendment presenting claims for matter disclosed but not originally claimed.

I, _____, the inventor named (name) in the application for letters patent for an improvement in _____, Serial No. _____, filed in the United States Patent and Trademark Office on or about the _____ day of _____, 19____, declare that the subject matter of the foregoing (1) amendment was part of my invention, was invented before the filing of the original application, above identified, for such invention; that I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof, or patented or described in any printed publication in any

country before my invention thereof, or more than one year before said application, or in public use or on sale in the United States of America more than one year before the date of said application, that said invention has not been patented or made the subject of an inventor's certificate issued before the date of said application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to said application in the United States of America, and has not been abandoned.

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Signature _____

Date: _____
 NOTE.—(1) If the supplemental declaration does not accompany the amendment, the amendment should be identified. See § 1.67.

17. Section 3.16 is revised to read as follows:

§ 3.16 Combined oath and power of attorney in original application.

As a below named inventor, being duly sworn (or affirmed), I depose and say that: My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the attached specification; that

I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representative or assigns more than twelve months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns except as follows:

I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith: _____ Address all telephone calls to _____ at telephone no. _____

Address all correspondence to _____ Full name of sole or first inventor _____

Inventor's signature _____

Date: _____

Residence _____
 Citizenship _____
 Post Office Address _____

Full name of second joint inventor, if any _____

Inventor's signature _____
 Date: _____

Residence _____
 Citizenship _____
 Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

Sworn to and subscribed before me this _____ day of _____, 19____.

(Signature of notary or officer)

[SEAL]

(Official character)

18. Section 3.16a is revised to read as follows:

§ 3.16a Combined declaration and power of attorney in original application.

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the attached specification, that

I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representative or assigns more than twelve months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows:

I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith: _____ Address all telephone calls to _____ at telephone No. _____

Address all correspondence to _____

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor _____

Inventor's signature _____
 Date: _____
 Residence _____
 Citizenship _____
 Post Office Address _____

Full name of second joint inventor, if any _____
 Inventor's signature _____
 Date: _____
 Residence _____
 Citizenship _____
 Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

19. Section 3.17 is revised to read as follows:

§ 3.17 Oath in division or continuation application.

[This form of oath may be used with an application disclosing and claiming only subject matter disclosed in a prior co-pending application of the same inventor.]

As a below named inventor, being duly sworn (or affirmed), I depose and say that: My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the attached specification; that this application discloses and claims only subject matter disclosed in my or our prior pending application Serial No. _____; that

I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to said prior application, that the same was not in public use or on sale in the United States of America more than one year prior to said prior application, that said invention has not been patented or made the subject of an inventor's certificate issued before the date of said prior application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to said prior application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on said invention has been filed in any country foreign to the United States of America by me or my legal representatives or assigns, except as follows:

Full name of sole or first inventor _____
 Inventor's signature _____
 Date: _____
 Residence _____
 Citizenship _____
 Post Office Address _____
 Full name of second joint inventor, if any _____
 Inventor's signature _____
 Date: _____
 Residence _____
 Citizenship _____
 Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

Sworn to and subscribed before me this _____ day of _____, 19____
 [Seal] _____
 (Signature of notary or officer)

 (Official character)

20. Section 3.17a is revised to read as follows:

§ 3.17a Declaration in division or continuation application.

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; that

I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: _____ described and claimed in the attached specification; that this application discloses and claims only subject matter disclosed in my or our pending application Serial No. _____; that

I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to said prior application, that the same was not in public use or on sale in the United States of America more than one year prior to said prior application, that said invention has not been patented or made the subject of an inventor's certificate issued before the date of said prior application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to said application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on said invention has been filed in any country foreign to the United States of America by me or my legal representatives or assigns, except as follows:

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor _____
 Inventor's signature _____
 Date: _____
 Residence _____
 Citizenship _____
 Post Office Address _____
 Full name of second joint inventor, if any _____
 Inventor's signature _____
 Date: _____
 Residence _____
 Citizenship _____
 Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

21. Section 3.18 is revised to read as follows:

§ 3.18 Oath in copending application containing additional subject matter.

[This form of oath may be used with an application disclosing and claiming subject matter disclosed in a prior co-pending application of the same inventor and also disclosing additional subject matter.]

I, _____, being sworn (or affirmed), depose and say that I am a citizen of _____ and resident of _____, that I verily believe that I am the original, first and sole inventor of the improvement in _____ described and claimed in the foregoing specification; that this application in part discloses and claims subject matter disclosed in my earlier filed pending application, Serial No. _____; that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, that, as to the subject matter of this application which is common to said earlier application I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof or patented or described in any printed publication in any country before my invention thereof or more than one year prior to said earlier application, or in public use or on sale in the United States of America more than one year prior to said earlier application; that said common subject has not been patented or made the subject of an inventor's certificate issued before the date of said earlier application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to said earlier application; and that no application for patent or inventor's certificate on said invention has been filed by me or my representatives or assigns in any country foreign to the United States of America, except as follows: _____; that as to the subject matter of this application which is not common to said earlier application, I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof or patented or described in any printed publication in any country before my invention thereof or more than one year prior to the date of this application, or in public use or on sale in the United States of America more than one year prior to the date of this application, and that said subject matter has not been patented or made the subject of an inventor's certificate issued in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to the date of this application; and that no application for patent or inventor's certificate on said invention has been filed by me or my representatives or assigns in any country foreign to the United States of America except as follows:

Inventor's full name: _____

 (Signature)

 ss:
 Sworn to and subscribed before me this _____ day of _____, 19____

[SEAL] _____
 (Signature of notary or officer)

 (Official character)

22. Section 3.18a is revised to read as follows:

§ 3.18a Declaration in copending application containing additional subject matter.

(Sections 1.65 and 1.68 provide for a declaration in lieu of or in place of an oath in certain instances.)

(This form of declaration may be used with an application disclosing and claiming subject matter disclosed in a prior copending application of the same inventor and also disclosing additional subject matter.)

I, _____, declare that I am (name of inventor)

a citizen of _____ and resident of _____, that I verily believe that I am the original, first and sole inventor of the improvement in _____ described and claimed in the foregoing specification; that this application in part discloses and claims subject matter disclosed in my earlier filed pending application, Serial No. _____, filed _____;

that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, that, as to the subject matter of this application which is common to said earlier application, I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof or patented or described in any printed publication in any country before my invention thereof or more than one year prior to said earlier application, or in public use or on sale in the United States of America more than one year prior to said earlier application; that said common subject matter has not been patented or made the subject of an inventor's certificate issued before the date of said earlier application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to said earlier application; and that no application for patent or inventor's certificate on said invention has been filed by me or my representatives or assigns in any country foreign to the United States of America, except as follows _____; that, as to the subject matter of this application which is not common to said earlier application, I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof or patented or described in any printed publication in any country before my invention thereof or more than one year prior to the date of this application, or in public use or on sale in the United States of America more than one year prior to the date of this application, and that said subject matter has not been patented or made the subject of an inventor's certificate issued in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to the date of this application; and that no application for patent or inventor's certificate on said invention has been filed by me or my representatives or assigns in any country foreign to the United States of America, except as follows _____;

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon. Inventor's full name or names _____

(Signature)

Date: _____

§ 3.21 [Reserved]

23. Section 3.21 is deleted.

24. Section 3.23 is revised to read as follows:

§ 3.23 Design patent application; oath.

As a below named inventor, being duly sworn (or affirmed), I depose and say that my residence, post office address and citizenship are as stated below next to my name; that I believe I am the original, first and sole inventor (if only one name is listed below), or a joint inventor (if plural inventors are named below) of the design entitled: _____ which is described and claimed in the attached specification, that I do not know and do not believe that the same was ever known or used in the United States of America before my or our invention thereof or patented or described in any printed publication in any country before my or our invention thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application, that said design has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than six months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this design has been filed by me or my legal representatives or assigns in any country foreign to the United States of America except as follows: _____

Full name of sole or first Inventor _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

Full name of second joint Inventor, if any _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

_____, ss:

Sworn to and subscribed before me this _____ day of _____, 19____.

(Signature of notary or officer)

(Official character)

25. Section 3.23a is revised to read as follows:

§ 3.23a Design patent application; declaration.

As a below named inventor, I declare that: My residence, post office address and citizenship are as stated below next to my name; that I believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the design en-

titled: _____ which is described and claimed in the attached specification, that I do not know and do not believe that the same was ever known or used in the United States of America before my or our invention thereof or patented or described in any printed publication in any country before my or our invention thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application, that said design has not been patented or made the subject of an inventor's certificate issued before the date of the application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than six months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on this design has been filed by me or my legal representatives or assigns in any country foreign to the United States of America except as follows _____

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full name of sole or first Inventor _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

Full name of second joint Inventor, if any _____

Inventor's signature _____

Date: _____

Residence _____

Citizenship _____

Post Office Address _____

(Supply similar information and signature for third and subsequent joint inventors.)

§ 3.25 [Reserved]

26. Section 3.25 is deleted.

27. Section 3.26 is revised to read as follows:

§ 3.26 Plant patent application; oath.

I, _____, being sworn (or affirmed) depose and say that I am a citizen of _____ and resident of _____, that I verily believe myself to be the original, first and sole inventor of the new and distinct variety of _____ described and claimed in the foregoing specification; that I have asexually reproduced the said new and distinct variety; that I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof, or patented or described in any printed publication in any country before my invention thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application; that said invention has not been patented or made the subject of an inventor's certificate issued in any country foreign to the United States of America

on an application filed by me or my legal representatives or assigns more than twelve months prior to this application; that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on said new and distinct variety of plant has been filed by me or my representatives or assigns in any country foreign to the United States of America, except as follows: _____

Inventor's full name: _____
Post Office Address: _____

(Signature)

ss:

Sworn to and subscribed before me this _____ day of _____ 19____

[SEAL]

(Signature of notary or officer)

(Official character)

28. Section 3.26a is revised to read as follows:

§ 3.26a Plant patent application; declaration.

I declare that my residence, post office address and citizenship are as stated below next to my name; that I verily believe myself to be the original, first and sole inventor of the new and distinct variety of _____ described and claimed in the foregoing specification; that I have asexually reproduced the said new and distinct variety; that I do not know and do not believe that the same was ever known or used in the United States of America before my invention thereof, or patented or described in any printed publication in any country before my invention thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application; that said invention has not been patented or made the subject of an inventor's certificate issued in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application; that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application, and that no application for patent or inventor's certificate on said new and distinct variety of plant has been filed by me or my representatives or assigns in any country foreign to the United States of America, except as follows: _____

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full name of inventor _____
Residence _____
Citizenship _____
Post Office Address _____

(Signature)

Date: _____

29. Section 3.28 is revised to read as follows:

§ 3.28 Reissue application by the inventor, offer to surrender.

To the Commissioner of Patents and Trademarks:

The undersigned applicant of the accompanying reissue application for the reissue of letters patent for an improvement in _____, No. _____, 19____, of which he is now sole owner (or of which _____ is now sole owner by assignment, and on whose behalf and with whose assent the accompanying application is made), hereby offers to surrender said letters patent. Filed herewith is an abstract of title, duly certified (or an order for a title report), as required in such cases.

(Signature)

[Assent of assignee to reissue]

The undersigned, assignee of the entire (or of an undivided) interest in the above-mentioned letters patent, hereby assents to the accompanying application.

(Signature)

30. Section 3.29 is revised to read as follows:

§ 3.29 Reissue application by the assignee, offer to surrender.

To the Commissioner of Patents and Trademarks:

The undersigned applicant of the accompanying reissue application for the reissue of letters patent for an improvement in _____, No. _____, 19____, to _____, now deceased, of which he is now owner by assignment of the entire interest, hereby offers to surrender said letters patent. Filed herewith is an abstract of title (or an order for a title report).

(Signature)

NOTE.—To be used when the inventor is dead; may also be used with appropriate changes when the reissue application does not seek to enlarge the claims of the original patent.

31. Section 3.31 is revised to read as follows:

§ 3.31 Reissue application, oath; by the inventor.

I, _____, being duly sworn (or affirmed) depose and say that I am a citizen of _____, and a resident of _____; that I verily believe myself to be the original, first and sole inventor of the invention described and claimed in letters patent No. _____ and in the foregoing specification and for which invention I solicit a reissue patent; that I do not know and do not believe that said invention was ever known or used in the United States of America before my invention thereof, that (continue with the statements under paragraphs 5 and 6 of § 1.175(a), and at least an allegation under one of the appropriate paragraphs 1-4)

Inventor's full name _____
Post Office address _____

(Signature)

Subscribed and sworn to before me this _____ day of _____ 19____

[Seal]

(Signature of notary or officer)

(Official character)

32. Section 3.31a is revised to read as follows:

§ 3.31a Reissue application, declaration; by inventor.

(Sections 1.65 and 1.68 provide for a declaration in lieu or in place of an oath in certain instances.)

I, _____, declare that I am a citizen of _____, and a resident of _____; that I verily believe myself to be the original, first and sole inventor of the invention described and claimed in letters patent No. _____ and in the foregoing specification and for which invention I solicit a reissue patent; that I do not know and do not believe that said invention was ever known or used in the United States of America before my invention thereof, that (continue with the statements under paragraphs 5 and 6 of § 1.175(a), and at least an allegation under one of the appropriate paragraphs 1-4).

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Full name of sole inventor (include at least one given name) _____

Post Office Address _____

Signature _____

Date: _____

33. Section 3.32 is revised to read as follows:

§ 3.32 Reissue application, oath; by assignee.

I, _____ (name of company officer) _____ (title) of _____, being duly sworn (or affirmed), depose and say that I am a citizen of _____ and resident of _____, that the entire title to letters patent No. _____ for _____ granted on _____ to _____ is vested in _____ (name of inventor) _____ (name of company), that I verily believe said _____ (inventor) _____ to be the original, first and sole inventor of the invention described and claimed in the aforesaid letters patent and in the foregoing specification and for which invention I solicit a reissue patent; that I do not know and do not believe that said invention was ever known or used in the United States of America before the invention thereof by said _____; that _____ (name of inventor) _____ (continue with the statements under paragraphs 5 and 6 of § 1.175(a), and at least an allegation under one of the appropriate paragraph 1-4)

Assignee's full name _____

Name of officer of assignee _____
 Post Office address _____
 Signature _____
 _____ ss:
 Sworn to and subscribed before me this
 day of _____, 19____
 [Seal] _____
 (Signature of notary
 or officer)
 (Official character)

NOTE: May be used only when the reissue application does not seek to enlarge the claims of the original patent.

34. Section 3.32a is revised to read as follows:

§ 3.32a Reissue application, declaration; by assignee.

I, _____ (name of company officer) _____ (title) of _____, declare that I am a (name of company) citizen of _____ and resident of _____, that the entire title to letters patent No. _____ granted on _____ to _____ is vested in (name of inventor) that I verily believe said (name of company) to be the original, first (inventor)

and sole inventor of the invention described and claimed in the aforesaid letters patent and in the foregoing specification and for which invention I solicit a reissue patent; that I do not know and do not believe that said invention was ever known or used in the United States of America before the invention thereof by said _____; (name of inventor) that (continue with the statements under paragraphs 5 and 6 of § 1.175(a), and at least an allegation under one of the appropriate paragraphs 1-4.)

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon. Assignee's full name _____

Name of officer of assignee _____
 Post Office Address _____
 Signature _____
 Date _____

35. Section 3.33 is revised to read as follows:

§ 3.33 Oath as to loss of letters patent.

I, _____ being duly sworn (or affirmed), depose and say that letters patent No. _____ granted to _____ on _____, 19____, has been either lost or destroyed, that I have made a diligent search for said patent in all places where the same would probably be found, if existing, and that I have not been able to find it.

 (Signature)
 _____ ss:
 Subscribed and sworn to before me this
 day of _____, 19____
 [Seal] _____
 (Signature of notary
 or officer)
 (Official character)

36. Section 3.33a is added which reads as follows:

§ 3.33a Declaration as to loss of letters patent.

I, _____, hereby declare that (Inventor or assignee) letters patent No. _____ granted to _____ on _____, 19____, has been either lost or destroyed, that I have made a diligent search for said patent in all places where the same would probably be found, if existing, and that I have not been able to find it.

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

 (Signature)

 (Date)

37. Section 3.36 is revised to read as follows:

§ 3.36 Power of attorney or authorization of agent, not accompanying application.

[If the power of attorney or authorization of agent be given at any time other than that of making application for letters patent, it will be in substantially the following form:]

To the Commissioner of Patents and Trademarks
 I, the undersigned, having on or about the _____ day of _____, 19____, made application for letters patent for an improvement in _____, serial number _____, hereby appoint _____ of _____, State of _____, Registration No. _____ and telephone No. _____, as my attorney (or agent), to prosecute said application, and to transact all business in the Patent and Trademark Office connected therewith.

 (Signature)

 (Date)

38. Section 3.37 is revised to read as follows:

§ 3.37 Revocation of power of attorney or authorization of agent.

To the Commissioner of Patents and Trademarks

I, the undersigned, having on or about the _____ day of _____, 19____, appointed _____ of _____, State of _____, as my attorney (or agent) to prosecute an

application for letters patent, which application was filed on or about the _____ day of _____, 19____, for an improvement in _____, serial number _____, hereby revoke the power of attorney (or authorization of agent) then given.

 (Signature)

 (Date)

39. Section 3.39 is revised to read as follows:

§ 3.39 Amendment.

Applicant _____
 Serial No. _____
 Filed _____
 For _____
 Date _____
 Group Art Unit _____
 Examiner _____

To the Commissioner of Patents and Trademarks

In response to the office letter of _____, 19____, please amend as follows:

Page _____ line _____, change "_____" to "_____"
 Page _____ line _____, after "_____" insert "_____"
 Page _____ line _____, to end, cancel. Cancel claims _____ inclusive.

Rewrite claim _____ as follows
 (See § 1.121(b)).
 Add the following claims:

REMARKS
 (Here state nature and purpose of the amendments and make all explanations necessary for a response to the rejections and objections of record, etc. See §§ 1.111, 1.115-1.126, 1.135.)

Respectfully,

 Applicant

 Date

By _____
 His Attorney (or Agent) (Include telephone number)

40. Section 3.41 is revised to read as follows:

§ 3.41 Notice of appeal from the Primary Examiner to the Board of Appeals.

In re application of _____
 Serial No. _____
 Filed _____
 For _____
 Group Art Unit _____
 Examiner _____

To the Commissioner of Patents and Trademarks

Sir: Applicant hereby appeals to the Board of Appeals from the decision dated _____ of the Primary Examiner finally rejecting claims _____

Appeal Fee \$50.00:
☐ Enclosed.
☐ Not required (fee paid in prior appeal in this application).

[] Charge to Deposit Account No. _____
(One additional copy of this
Notice is enclosed herewith.)
(Signature) (§ 1.191(b)) _____
Date _____

41. Section 3.43 is revised to read as follows.

§ 3.43 Disclaimer in patent.

To the Commissioner of Patents and Trademarks

I, _____, residing at _____
(name of disclaimant)
represent that I am (here state the exact interest of the disclaimant; if assignee, set out liber and page, or reel and frame, where assignment is recorded) of United States Patent No. _____ granted to _____ on the _____ day of _____, 19____, for _____, and that I have reason to believe that without any deceptive intention, claims of said letters patent are too broad or invalid, and therefore hereby disclaim claim(s) _____ of said patent.

Signed at _____, State of _____, this _____ day of _____, 19____.

(Signature)
Name and address of signer _____

42. Section 3.46 is revised to read as follows:

§ 3.46 Interference; disclaimer during interference.

V. _____, Interference No. _____
In the matter of the above identified interference, under the provisions of and for the purpose set forth in § 1.262, I hereby disclaim the subject matter of all the counts of said interference.

(Signature of inventor) _____
(Date) _____

I, the undersigned, _____, (full name of officer)

(title of office)
assignee of the entire right, title, and interest in the application of _____, Serial No. _____, filed _____, for _____, hereby assents to the foregoing disclaimer.

[CORPORATE SEAL] _____ Company, Inc.

By _____ (Signature of officer and title of office)

Date: _____

43. Section 3.50 is revised to read as follows:

§ 3.50 Waiver of patent rights under § 1.139.

Group Art Unit _____
Examiner _____
To the Commissioner of Patents and Trademarks.

I, the undersigned, having on _____ filed an application for patent, Serial No. _____, hereby waive my right to an enforceable patent based on said application or on any continuing application filed after the expiration of thirty (30) months from

the earliest U.S. effective filing date of said application and subject to acceptance by the Commissioner, and request that an abstract of the disclosure thereof be published in the Official Gazette, that the complete application be opened to inspection by the general public upon publication of said abstract, and that the application be considered pending for the purpose of interference; and I further expressly abandon said application, the abandonment to take effect five (5) years after the earliest United States effective filing date of the application unless within that period interference proceedings have been initiated.

(Date) _____
(Signature of inventor) _____

Claims as amended						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Claims remaining after amendment		Highest number previously paid for	Present extra	Rate	Additional fee
Total claims.....	(1)	Minus.....	(2)	=.....	X \$2 =.....	
Independent claims..	(1)	do.....		=.....	X 10 =.....	
Total additional fee for this amendment						

If the entry in col. 2 is less than the entry in col. 4, write "0" in col. 5.
If the "Highest number previously paid for" in this space is less than 10, write "10" in this space.

- [] No additional fee is required.
- [] A check in the amount of \$_____ is attached.
- [] Charge \$_____ to Deposit Account No. _____
A duplicate copy of this sheet is enclosed.
- [] Please charge any additional fees or credit overpayment to Deposit Account No. _____
A duplicate copy of this sheet is enclosed.

45. Section 3.53 is revised to read as follows:

§ 3.53 Terminal disclaimer in application.

In re application of _____
Serial Number _____
Filed _____
For _____
Group Art Unit _____
Examiner _____
To the Commissioner of Patents and Trademarks:

I, _____, residing at _____
(full name of signer)
in the county of _____
and State of _____ represent that I am _____

(here state exact interest of the disclaimant and, if an assignee, set out the liber and page or reel and frame where the assignment is recorded)

_____ of application Serial No. _____, filed on the _____ day of _____, 19____, for _____ I hereby disclaim the terminal part of any patent granted on the above-identified application, which would extend beyond the expiration date of Patent No. _____ and hereby agree that any patent so granted on the above-identified application shall be enforceable only for and during such period that the legal title to said patent shall be the same as the legal title to United States Patent No. _____, this agreement to run with any patent granted on the above-identified application and to be binding upon the grantee, its successor or assigns.

44. Section 3.52 is revised to read as follows:

§ 3.52 Amendment transmittal letter.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:
Serial No. _____
Filed _____
Group Art Unit _____
Examiner _____

For:
The Commissioner of Patents and Trademarks, Washington, D.C. 20231.
Sir: Transmitted herewith is an amendment in the above-identified application.
The fee has been calculated as shown below.

46. Section 3.54 is revised to read as follows:

§ 3.54 Division-continuation program application transmittal form.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Docket No. _____
Anticipated Classification of this application: _____

Class _____ Subclass _____

Prior application: _____

Examiner _____

Art Unit _____

THE COMMISSIONER OF PATENTS AND TRADEMARKS

Washington, D.C. 20231.

SIR This is a request for filing a [] continuation [] divisional application, under 37 CFR 1.60, of pending prior application Serial No. _____ filed on _____ of _____ Date _____

(Inventor currently of record in prior application)

for _____ (title of invention)

1. [] Enclosed is a copy of the prior application, including the oath or declaration as originally filed.

I hereby verify that the attached papers are a true copy of prior application Serial No. _____ as originally filed on _____ (date)

and further that this statement was made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

2. [] Prepare a copy of the prior application.

3. [] The filing fee is calculated below:

Claims as filed in the prior application, less any claims cancelled by amendment below

For—	Number filed	Number extra	Rate	Fee
Total claims.....	—10—		×\$2—	
Independent claims.....	—1—		×\$10—	
Basic fee (minimum amount required).....				\$65
Total filing fee.....				

4. ☐ The Commissioner is hereby authorized to charge any fees which may be required, or credit any overpayment to Account No. A duplicate copy of this sheet is enclosed.

5. ☐ A check in the amount of \$..... is enclosed.

6. ☐ Cancel in this application original claims..... of the prior application before calculating the filing fee. (At least one original independent claim must be retained for filing purposes.)

7. ☐ Amend the specification by inserting before the first line the sentence:— This is a ☐ continuation, ☐ division, of application serial no., filed

8. ☐ Transfer the drawings from the prior application to this application and abandon said prior application as of the filing date accorded this application. A duplicate copy of this sheet is enclosed for filing in the prior application file. (May only be used if signed by person authorized by § 1.138 and before payment of base issue fee.)

8a. ☐ New formal drawings are enclosed.

8b. ☐ Priority of application serial no. filed on in is (country)

claimed under 35 U.S.C. 119.

☐ The certified copy of the priority application has been filed in prior application serial no., filed

9. ☐ The prior application is assigned of record to

10. ☐ The power of attorney in the prior application is to (name, registration number, and address)

a. ☐ The power appears in the original papers in the prior application.

b. ☐ Since the power does not appear in the original papers, a copy of the power in the prior application is enclosed.

c. ☐ Address all future communications (May only be completed by applicant, or attorney or agent of record.)

(date) (signature)

Address of signer:

☐ Inventor(s)
☐ Assignee of complete interest
☐ Attorney or agent of record
☐ Filed under § 1.34(a)

Dated: May 12, 1977.

C. MARSHALL DANN,
 Commissioner of Patents,
 and Trademarks.

Approved: May 15, 1977.

JORDAN J. BARUCH,
 Assistant Secretary
 for Science and Technology.

[FR Doc. 77-15348 Filed 5-31-77; 8:45 am]

Title 39—Postal Service

CHAPTER I—U.S. POSTAL SERVICE

PART 111—GENERAL INFORMATION ON POSTAL SERVICE

Contractor Use of Agency Official Mail; Miscellaneous Revisions in Regulations Governing Official Mail Privilege of Federal Agencies

Correction

In FR Doc. 77-13435, appearing at page 24266 in the issue of May 13, 1977, in the second column on page 24270, immediately before the last paragraph which begins "(1) Application," insert the phrase "c. Controlled Circulation".

Title 40—Protection of Environment

CHAPTER I—ENVIRONMENTAL PROTECTION AGENCY

SUBCHAPTER C—AIR PROGRAMS

[FRL 739-1]

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

Iowa: Approval and Disapproval of Plan Revisions

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final Rule.

SUMMARY: This document formally approves revised air pollution control regulations as part of the Iowa State Implementation Plan (SIP). Two subrules are disapproved. Approval of the regulations means they can be enforced by the EPA as well as the State.

EFFECTIVE DATE: June 1, 1977.

FOR FURTHER INFORMATION CONTACT:

Dwayne E. Durst, Chief, Air Support Branch, Air and Hazardous Materials Division, EPA, Region VII, 1735 Baltimore, Kansas City, Missouri 64108 (816-374-3791).

SUPPLEMENTARY INFORMATION: On May 31, 1972 (37 FR 10865), pursuant to section 110 of the Clean Air Act and 40 CFR Part 51, the Administrator approved, with specific exceptions, the State of Iowa plan for the implementation of the National Ambient Air Quality Standards (NAAQS). On November 5, 1976 (41 FR 48750), the agency announced that the State proposed to revise its implementation plan by making a number of amendments to the Iowa Rules and Regulations Relating to Air Pollution Control. These amendments were adopted in public hearings after public notice by the Iowa Air Quality Commission (IAQC) and, in one case, by the Department of Environmental Quality (DEQ) Executive Committee. Rules adopted by the Executive Committee affect all divisions of the DEQ. The significant changes are discussed below.

On November 20, 1975, a new Chapter 52 of the Iowa Administrative Code was adopted by the Executive Committee, establishing a procedure for release, upon request, of information submitted to the DEQ. The procedure provides for confi-

dential treatment of data which are subject to a valid claim of confidentiality and specifically exempts air emissions data from confidential treatment. The chapter was made effective on January 19, 1976.

In accordance with the above action, the IAQC abolished its own regulation 2.1(4), "Confidentiality," effective February 16, 1976.

Chapter 3, of the Air Pollution Control Regulations, is amended to require the director, upon written request, to determine the acceptability of the location of proposed new equipment.

Chapter 3 now also requires that permit applications be complete before the 60-day limit for approval or denial begins.

The director can now require new permits for portable equipment which has been moved, as well as for modifications to existing stationary sources. He can also require additional control equipment on a portable source if, in its new location, it will prevent the attainment or maintenance of ambient air quality standards.

Exempted from permit requirements are fugitive dust controls, unless a control efficiency can be assigned to the equipment, equipment which eliminates all emissions to the atmosphere, and equipment which emits odors, unless it also emits particulate matter or other air contaminants.

According to Chapter 3, variances from New Source Performance Standards (NSPS) are not allowed.

Chapter 4, "Emission Standards," is amended to include, by reference, the federal NSPS for electric arc furnaces promulgated September 23, 1975 (40 FR 43850), and also by reference, any changes made before December 31, 1975, in the previously adopted NSPS.

The director is now allowed to impose an exhaust gas limit of 0.1 grain of particulate matter per standard cubic foot on any process which, though meeting the emission limits of the process weight rate table, will cause air pollution, as defined by Iowa State law.

A new Chapter 14, "Rules of Practice," has been adopted. This chapter specifies an organization for the IAQC, its general methods of operation, rules of practice, and provides a description of the various forms used by the DEQ Air Quality Management Division.

The above revisions to Chapters 2, 3, 4 and 14 were adopted by the IAQC on February 12, 1976, and became effective April 26, 1976.

A section of Chapter 14, describing a reporting form provided to owners of vehicles which have been cited for violation, has been reworded to specifically make submission of the form voluntary rather than mandatory. This corrects an error in the original printing of Chapter 14. The corrected version became effective June 7, 1976.

Section 4.3(3) is amended to increase the sulfur dioxide (SO₂) emission limit to 8-pounds-per-million Btu heat input for existing solid fuel-burning sources over 500-million-Btu-per-hour

heat input except for those sources located in specified counties of the State. A limit of 6-pounds-per-million Btu heat input applies to sources over 500-million Btu per-hour heat input located in the following counties: Black Hawk (Waterloo); Clinton (Clinton); Des Moines (Burlington); Dubuque (Dubuque); Jackson, Lee (Keokuk); Linn (Cedar Rapids); Louisa, Muscatine, and Scott (Davenport). A 6-pound limit is in effect statewide for new sources under 250-million Btu heat input.

It should be noted that the presently approved SIP emission limit for SO₂ from solid fuel-burning sources is 5-pounds-per-million Btu heat input. The State adopted a 6-pound limit, but requested that EPA not take action approving it as part of the SIP pending further revision of the regulations. The regulation adopted by the State is intended to supplant both the previous State regulation of 6-pounds-per-million Btu and the federally approved SIP regulation of 5-pounds-per-million Btu.

Liquid fuel-burning sources are limited to 2.5 pounds of SO₂ per-million Btu except for sources subject to NSPS.

Once a violation of the SO₂ ambient standards has occurred, the director may subject all solid fuel-burning sources within 20 kilometers of that particular monitoring site to a 6-pounds-per-million Btu emission limit rather than the 8-pound limit.

The revisions to Section 4.3(3) were adopted April 15, 1976, and became effective July 19, 1976.

In addition to the above revisions, the State has made a number of revisions in the codification and internal cross-referencing of the regulations. These are minor changes that do not affect the control strategy in the SIP.

In the notice of proposed rulemaking, public comment was solicited with regard to Iowa's amended regulations and the opportunity to request public hearing was provided. Copies of the materials submitted by the State were made available for public inspection at the Agency's Region VII office in Kansas City, Missouri; EPA headquarters in Washington, D.C.; and at the office of the Iowa DEQ. No requests for public hearing were received. Comments were received from the Iowa Manufacturers Association and the Iowa DEQ. Both commenters supported the proposed revisions to Section 4.3(3). In addition, the DEQ offered additional technical information in support of these revisions.

The challenge filed by the Administrative Rules Review Committee of the Iowa General Assembly to the revisions which specify different SO₂ limits in different counties has been rescinded by the Committee. The objection was discussed in the proposal document, but since it is withdrawn, it does not affect the approvability of the regulations.

All the above changes constitute a proposed revision to the State of Iowa SIP. The Administrator's decision to approve or disapprove revisions to a plan is based on whether or not they meet the requirements of section 110(a)(2)

(A)-(H) of the Clean Air Act and 40 CFR Part 51 "Requirements for Preparation, Adoption and Submittal of State Implementation Plans."

After a careful review of all the changes contained in the proposed revision, the Administrator has determined that the proposed revisions to the SO₂ emission limits contained in Chapter 4 are inadequate to maintain the NAAQS for SO₂.

Technical documentation submitted to support Subrule 4.3(3)a(1), which relaxes SO₂ emission limits for major solid fuel-burning sources in all but 10 counties, was inadequate to demonstrate continued compliance with the NAAQS. Subrule 4.3(3)a(5) would reduce the allowable emissions from 8-pounds-per-million BTU to 6-pounds-per-million BTU if a violation of the NAAQS is monitored within 20 kilometers. This provision cannot be interpreted as adequately providing for attainment and maintenance of the NAAQS, since a violation of the NAAQS must occur before the section can be enforced. It could serve as a back-up provision if there was an adequate demonstration showing that within the technical limitations of predictive dispersion modeling the regulations would provide for maintenance of the NAAQS.

For the above reasons, Subrules 4.3(3)a(1) and 4.3(3)a(5) cannot be approved as part of the SIP.

Subrule 4.3(2)a, which permits the Director to impose a particulate matter emission limit of 0.1 grains-per-standard-cubic-foot of exhaust gas upon a source meeting the generally applicable process weight regulation if the Director determines that the source is causing air pollution in a specific area of the State, is being approved by the Administrator. Approval of this discretionary mechanism, however, does not in itself relieve the State from submitting to the Administrator for review and approval/disapproval, pursuant to section 110 of the Clean Air Act, a control strategy for particulate matter, including categorical or source specific-emission limitations and supporting air quality demonstrations pursuant to the call for revisions made on July 16, 1976 (41 FR 29479). The imposition of more stringent emission limitations by the Director under Subrule 4.3(2)a may result in emission limitations which are sufficient to attain NAAQS for particulate matter, in which case the plan deficiencies would be corrected upon submission to, and approval by, the Administrator of those more stringent emission limitations. However, since the limitations under Subrule 4.3(2)a are not federally enforceable until approved by the Administrator as plan revisions, and since it cannot be determined now whether exercise of Subrule 4.3(2)a will result in sufficient control to attain and maintain NAAQS, the deficiencies identified in the July 16, 1976, call for revisions for particulate matter cannot be considered to have been corrected by this approval action.

With the exception of Subrules 4.3(3)a(1) and 4.3(3)a(5) the revisions are

determined to meet the requirements of section 110 and 40 CFR Part 51. Accordingly, with the exception of the specified amendments to Chapter 4, which are disapproved, this plan revision is hereby approved and made a part of the State of Iowa implementation plan.

(Sec. 110, 301, Clean Air Act as amended (42 U.S.C. 1857c-5, 1857g))

Dated: May 25, 1977.

DOUGLAS M. COSTLE,
Administrator.

Part 52 of Chapter I, Title 40 of the Code of Federal Regulations is amended as follows:

Subpart Q—Iowa

1. Section 52.820 is amended by adding paragraphs (c) (25) and (c) (26) as follows:

§ 52.820 Identification of plan.

(c) The plan revisions listed below were submitted on the dates specified: *

(25) Revisions to Rules 1.2, 2.1, 3.1, 4.1, 4.3, 4.4, and new Chapters 14 and 52 of the Iowa Administrative Code Relating to Air Pollution Control were submitted June 9, 1976, by the Department of Environmental Quality (Subrules 4.3(3)a(1) and 4.3(3)a(5) were disapproved).

(26) Additional air quality modeling to support the sulfur dioxide emission standards of Subrules 4.3(3)a(1) and 4.3(3)a(2) was submitted March 4, 1977, by the Department of Environmental Quality (Non-regulatory).

[FR Doc.77-15478 Filed 5-31-77; 8:45 am]

[FRL 730-5]

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

Approval of Revisions to the Texas Plan
AGENCY: Environmental Protection Agency.

ACTION: Final rule.

SUMMARY: This action approves revisions to Rules 23 and 24 of the General Rules of the State Implementation Plan (SIP) for Texas. The rules as revised reflect the requirement of applicable sources to comply with New Source Performance Standards (NSPS) and National Emission Standards for Hazardous Air Pollutants (NESHAPS). Approval of the SIP revisions will help to ensure compliance with NSPS and NESHAPS requirements by applicable sources.

EFFECTIVE DATE: May 27, 1977.

FOR FURTHER INFORMATION CONTACT:

Oscar Cabra, Jr., Air Program Branch, Environmental Protection Agency, Region VI, Dallas, Texas 75270 (214-749-3837).

SUPPLEMENTARY INFORMATION: On May 9, 1975, the Governor of Texas submitted revisions to Rules 23 and 24