

litigation, establish clear legal standards, and reduce burden.

Executive Order 13132

This proposed rulemaking does not preempt or modify any provision of State law; nor does it impose enforcement responsibilities on any State; nor does it diminish the power of any State to enforce its own laws. Accordingly, this rulemaking does not have federalism implications warranting the application of Executive Order 13132.

Executive Order 13175

This proposed rule will not have tribal implications and will not impose substantial direct compliance costs on Indian tribal governments.

Paperwork Reduction Act of 1995

This action does not impose a new collection of information under the Paperwork Reduction Act of 1995, 44 U.S.C. 3501–3521.

List of Subjects in 21 CFR Part 1308

Administrative practice and procedure, Drug traffic control, Reporting and recordkeeping requirements.

For the reasons set out above, 21 CFR part 1308 is proposed to be amended to read as follows:

PART 1308—SCHEDULES OF CONTROLLED SUBSTANCES

■ 1. The authority citation for 21 CFR Part 1308 continues to read as follows:

Authority: 21 U.S.C. 811, 812, 871(b), unless otherwise noted.

■ 2. Section 1308.14 is amended by redesignating paragraphs (c)(1) through (c)(53) as paragraphs (c)(2) through (c)(54) and adding a new paragraph (c)(1) as follows:

§ 1308.14 Schedule IV.

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(c) * * *

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Dated: March 15, 2013.

Michele M. Leonhart,
Administrator.

[FR Doc. 2013–06651 Filed 3–22–13; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–148500–12]

RIN 1545–BL36

Shared Responsibility Payment for Not Maintaining Minimum Essential Coverage; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed rulemaking and notice of public hearing (REG–148500–12) that was published in the *Federal Register* on Friday, February 1, 2013 (78 FR 7314). The proposed regulations relate to the requirement to maintain minimum essential coverage enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, as amended by the TRICARE Affirmation Act and Public Law 111–173. These proposed regulations provide guidance on the liability for the shared responsibility payment for not maintaining minimum essential coverage.

FOR FURTHER INFORMATION CONTACT: Sue-Jean Kim or John B. Lovelace, (202) 622–4960 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing (REG–148500–12) that is the subject of these corrections are under Section 5000A of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG–148500–12) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG–148500–12), that was the subject of FR Doc. 2013–02141, is corrected as follows:

1. On page 7316, in the preamble, column 1, under the paragraph heading “*Exempt Individuals*”, line 7 of the third full paragraph, the language “consultation with the Secretary of ” is corrected to read “consultation with the Secretary of the”.

2. On page 7316, in the preamble, column 3, under the paragraph heading “*Computation of Shared Responsibility Payment*”, lines 5 and 6 from the top of the column, the language “the following amounts: (1) The flat dollar amount, or (2) the percentage of” is corrected to read “the following amounts: (1) the flat dollar amount, or (2) the percentage of”.

3. On page 7316, in the preamble, column 3, under the paragraph heading “*Minimum Essential Coverage*”, lines 3 through 32 of the third and fourth full paragraph of the column, the language “following: (1) Coverage under a specified government sponsored program, (2) coverage under an eligible employer-sponsored plan, (3) coverage under a health plan offered in the individual market within a State, (4) coverage under a grandfathered health plan, and (5) other health benefits coverage that the Secretary of Health and Human Services, in coordination with the Secretary, recognizes for purposes of section 5000A(f).

Under section 5000A(f)(1)(A), specified government sponsored programs include the following: (1) The Medicare program under part A of title XVIII of the Social Security Act, (2) the Medicaid program under title XIX of the Social Security Act, (3) the Children’s Health Insurance Program (CHIP) under title XXI of the Social Security Act, (4) medical coverage under chapter 55 of title 10, United States Code, including the TRICARE program, (5) veterans health care programs under chapter 17 or 18 of title 38, as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary of Treasury, (6) a health plan” is corrected to read “following: (1) coverage under a specified government sponsored program; (2) coverage under an eligible employer-sponsored plan; (3) coverage under a health plan offered in the individual market within a State; (4) coverage under a grandfathered health plan; and (5) other health benefits coverage that the Secretary of Health and Human Services, in coordination with the Secretary, recognizes for purposes of section 5000A(f).

Under section 5000A(f)(1)(A), specified government sponsored programs include the following: (1) the Medicare program under part A of title XVIII of the Social Security Act; (2) the Medicaid program under title XIX of the Social Security Act; (3) the Children’s Health Insurance Program (CHIP) under title XXI of the Social Security Act; (4) medical coverage under chapter 55 of title 10, United States Code, including the TRICARE program; (5) veterans health care programs under chapter 17

or 18 of title 38, as determined by the Secretary of Veterans Affairs, in coordination with the Secretary of Health and Human Services and the Secretary of Treasury; (6) a health plan”.

4. On page 7317, in the preamble, column 1, under the paragraph heading “*Minimum Essential Coverage*”, line 1 from the top of the column, the language “to Peace Corps volunteers, and (7) the” is corrected to read “to Peace Corps volunteers; and (7) the”.

5. On page 7317, in the preamble, column 2, under the paragraph heading “*Minimum Essential Coverage*”, line 6 of the first full paragraph of the column, the language “possession for the month or (2) if the” is corrected to read “possession for the month, or (2) if the”.

6. On page 7318, in the preamble, column 2, under the paragraph heading “i. In General”, lines 6 through 10 of the first full paragraph of the column, the language “either of the following: (1) A governmental plan (within the meaning of section 2791(d)(8) of the Public Health Service Act (PHSA) (42 U.S.C. 300gg-91(d)(8)) or (2) any other plan or” is corrected to read “either of the following: (1) a governmental plan (within the meaning of section 2791(d)(8) of the Public Health Service Act (PHSA) (42 U.S.C. 300gg-91(d)(8)), or (2) any other plan or”.

7. On page 7321, in the preamble, column 1, under the paragraph heading “B. Credit Allowable Under Section 36B”, lines 9 through 14 of the second full paragraph of the column, the language “The monthly premiums for the month for one or more qualified health plans in which the taxpayers or a member of the taxpayers family (coverage family) is enrolled through the Exchange serving the rating area where they reside” is corrected to read “the monthly premiums for the month for one or more qualified health plans in which the taxpayers or a member of the taxpayers family (coverage family) is enrolled through the Exchange serving the rating area where they reside,”.

8. On page 7321, in the preamble, column 2, under the paragraph heading “f. Household Income Below Return Filing Threshold”, line 9 of the second full paragraph of the column, the language “as a dependent also is exempt as well” is corrected to “as a dependent also is exempt”.

§ 1.5000A-1 [Corrected]

9. On page 7325, column 1, paragraph (d)(4), the language “*Rating area. Rating area* has the same meaning as in § 1.38B-1(n).” is corrected to read “*Rating area. Rating area* has the same meaning as in § 1.36B-1(n).”.

§ 1.5000A-2 [Corrected]

10. On page 7325, column 2, line 4 of paragraph (b)(7), the language “of the National Defense authorization” is corrected to read “of the National Defense Authorization”.

11. On page 7325, column 3, line 7 of paragraph (c)(1), the language “by an employer to the employee, which” is corrected to read “by an employer to the employee that”.

§ 1.5000A-3 [Corrected]

12. On page 7326, column 3, line 8 of paragraph (e)(3)(ii)(A), the language “(whether through salary reduction or” is corrected to read “(whether through salary reduction or”.

13. On page 7327, column 3, line 9 of paragraph (e)(4)(ii)(B)(1), the language “plan through the Exchange) that would” is corrected to read “plan through the Exchange) that would”.

14. On page 7328, column 2, line 16 of paragraph (e)(4)(iii) *Example 2.*(ii), the language “\$2,600. Under paragraph (f)(2) of this section,” is corrected to read “\$2,600. Under paragraph (e)(1) of this section,”.

LaNita VanDyke,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-141066-09]

RIN 1545-BL08

Awards for Information Relating to Detecting Underpayments of Tax or Violations of the Internal Revenue Laws

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Extension of time to receive outlines of topics to be discussed at public hearing.

SUMMARY: This document extends the due date to submit outlines of testimony on proposed regulations that provide comprehensive guidance for the award program authorized under Internal Revenue Code section 7623, as amended. The regulations provide guidance on submitting information regarding underpayments of tax or violations of the internal revenue laws and filing claims for award, as well as on the administrative proceedings

applicable to claims for award under section 7623. The regulations also provide guidance on the determination and payment of awards, and provide definitions of key terms used in section 7623. Finally, the regulations confirm that the Director, officers, and employees of the Whistleblower Office are authorized to disclose return information to the extent necessary to conduct whistleblower administrative proceedings.

DATES: The public hearing is being held on Wednesday, April 10, 2013, at 10:00 a.m. The IRS must now receive outlines of the topics to be discussed at the public hearing by Friday, March 29, 2013.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-141066-09), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-141066-09), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (REG-141066-09).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Melissa Jarboe at (202) 622-3620; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Oluwafunmilayo Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-141066-09) that was published in the **Federal Register** on Tuesday, December 18, 2012 (77 FR 74798).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by February 19, 2013, must submit an outline of the topics to be addressed and the amount of time to be denoted to each topic by Friday, March 29, 2013. The notice of public hearing published in the **Federal Register** on March 15, 2013 (78 FR 16446), inadvertently limited the period for submitting outlines to five days.