

shipments analysis (which contributes to the national impact analysis).

**Public Participation:** DOE encourages those who wish to participate in the public meeting to obtain the Framework Document and be prepared to discuss its contents. A copy of the Framework Document is available at: [http://www1.eere.energy.gov/buildings/appliance\\_standards/rulemaking.aspx/ruleid/65](http://www1.eere.energy.gov/buildings/appliance_standards/rulemaking.aspx/ruleid/65) and [http://www1.eere.energy.gov/buildings/appliance\\_standards/rulemaking.aspx/ruleid/66](http://www1.eere.energy.gov/buildings/appliance_standards/rulemaking.aspx/ruleid/66).

Please note that foreign nationals planning to participate in the public meeting are subject to advance security screening procedures. If a foreign national wishes to participate in the public meeting, please inform DOE of this fact as soon as possible by contacting Ms. Brenda Edwards at (202) 586-2945 so that the necessary procedures can be completed. Please note that any person wishing to bring a laptop computer into the Forrestal Building will be required to obtain a property pass. Visitors should avoid bringing laptops, or allow an extra 45 minutes.

Public meeting participants need not limit their comments to the issues identified in the Framework Document. DOE is also interested in comments on other relevant issues that participants believe would affect energy conservation standards or energy use standards for these products, associated test procedures, or the preliminary determination on the scope of coverage. DOE invites all interested parties, whether or not they participate in the public meeting, to submit in writing by April 29, 2013, comments and information on matters addressed in the Framework Document and on other matters relevant to DOE's consideration of amended energy conservation standards for ceiling fans and ceiling fan light kits.

The public meeting will be conducted in an informal, facilitated, conference style. There shall be no discussion of proprietary information, costs or prices, market shares, or other commercial matters regulated by U.S. antitrust laws. A court reporter will record the proceedings of the public meeting, after which a transcript will be available for purchase from the court reporter and will be placed on the DOE Web site at: [http://www1.eere.energy.gov/buildings/appliance\\_standards/rulemaking.aspx/ruleid/65](http://www1.eere.energy.gov/buildings/appliance_standards/rulemaking.aspx/ruleid/65) and [http://www1.eere.energy.gov/buildings/appliance\\_standards/rulemaking.aspx/ruleid/66](http://www1.eere.energy.gov/buildings/appliance_standards/rulemaking.aspx/ruleid/66).

After the public meeting and the close of the comment period on the

Framework Document, DOE will begin collecting data, conducting the analyses described in the Framework Document and at the public meeting, and reviewing the public comments. Those actions will assist in developing an energy conservation standards NOPR and separate test procedure NOPR for ceiling fans and ceiling fan light kits.

DOE considers public participation to be a vital part of the process for considering amended energy conservation standards. DOE actively encourages the participation and interaction of the public during the comment period established for each stage of the rulemaking process. Beginning with the Framework Document and during each subsequent public meeting and comment period, interactions with and among members of the public provide a balanced discussion of the issues and assist DOE in the standards rulemaking process. Accordingly, anyone who wishes to participate in the public meeting, receive meeting materials, or be added to the DOE mailing list to receive future notices and information about this rulemaking should contact Ms. Brenda Edwards at (202) 586-2945, or via email at [Brenda.Edwards@ee.doe.gov](mailto:Brenda.Edwards@ee.doe.gov).

Issued in Washington, DC, on March 8, 2013.

**Kathleen B. Hogan,**

*Deputy Assistant Secretary for Energy Efficiency, Energy Efficiency and Renewable Energy.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 54

[REG-138006-12]

RIN 1545-BL33

#### Shared Responsibility for Employers Regarding Health 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-138006-12) that was published in the **Federal Register** on Wednesday, January 2, 2013 (78 FR 218). The proposed regulations provide guidance under section 4980H of the Internal

Revenue Code with respect to the shared responsibility for employers regarding employee health coverage.

**FOR FURTHER INFORMATION CONTACT:** Kathryn Johnson at (202) 927-9639 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking and notice of public hearing (REG-138006-12) that is the subject of these corrections are under Section 4980H of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-138006-12) 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-138006-12), that was the subject of FR Doc. 2012-31269, is corrected as follows:

- 1. On page 228, in the preamble, column 3, under the paragraph heading “4. Employees Rehired After Termination of Employment or Resuming Service After Other Absence”, line 10 of the first full paragraph, the language “section 2708 of the Affordable Care Act).” is corrected to read “section 2708 of the Public Health Service Act).”
- 2. On page 236, in the preamble, column 2, under the paragraph heading “A. Plans With Fiscal Year Plan Years”, line 3 of the second paragraph, the language “members of applicable large employer” is corrected to read “applicable large employer”.
- 3. On page 238, in the preamble, column 1, under the paragraph heading “D. Applicable Large Employer Members Participating in Multiemployer Plans”, the last paragraph of the column, and the beginning paragraph of column 2, the language “Under this transition rule, an applicable large employer member will not be treated as failing to offer the opportunity to enroll in minimum essential coverage to a full-time employee (and the employee’s dependents) for purposes of section 4980H(a), and will not be subject to a penalty under section 4980H(b) with respect to a full-time employee if (i) the employer is required to make a contribution to a multiemployer plan with respect to the full-time employee pursuant to a collective bargaining agreement or an appropriate related participation agreement, (ii) coverage under the multiemployer plan is offered

to the full-time employee (and the employee's dependents), and (iii) the coverage offered to the full-time employee is affordable and provides minimum value. For purposes of the preceding sentence, whether the employee is a full-time employee is determined under section 4980H(c)(4), whether coverage is affordable is determined under section 36(c)(2)(C)(i), and whether coverage provides minimum value is determined under section 36B(c)(2)(C)(ii). Notwithstanding this transition relief, any waiting period for coverage under the plan must separately comply with 90-day limitation on waiting periods in section 2708 of the Public Health Service Act. Further guidance under section 2708 of the Public Health Service Act will address this limitation." is corrected to read "This transition rule applies to an applicable large employer member that is required by a collective bargaining agreement to make contributions, with respect to some or all of its employees, to a multiemployer plan that offers, to individuals who satisfy the plan's eligibility conditions, coverage that is affordable and provides minimum value, and that offers coverage to those individuals' dependents. Under this transition rule, the applicable large employer member will not be treated, with respect to employees for whom the employer is required by the collective bargaining agreement to make contributions to the multiemployer plan, as failing to offer the opportunity to enroll in minimum essential coverage to full-time employees (and their dependents) for purposes of section 4980H(a), and will not be subject to a penalty under section 4980H(b). For purposes of this paragraph, whether the employee is a full-time employee is determined under section 4980H(c)(4), whether coverage is affordable is determined under section 36B(c)(2)(C)(i), and whether coverage provides minimum value is determined under section 36B(c)(2)(C)(ii). Notwithstanding this transition relief, any waiting period for coverage under the plan must separately comply with the 90-day limitation on waiting periods in section 2708 of the Public Health Service Act. Further guidance under section 2708 of the Public Health Service Act will address this limitation. In addition to the transition rule provided under this section IX.D, the transition rule under section IX.F of this preamble (relief with respect to offers of coverage to dependents) is applicable to multiemployer plans and employers participating in those plans."

#### **§ 54.4980H-1 [Corrected]**

■ 4. On Page 240, column 3, paragraph (a)(4), the last sentence of the paragraph, the language "employer status, see § 54.5980H-2" is corrected to read "employer status, see § 54.4980H-2".

**LaNita VanDyke,**

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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; Hearing**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of public hearing on notice of proposed rulemaking.

**SUMMARY:** This document provides a notice of public hearing 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 receive outlines of the topics to be discussed at the public hearing by Wednesday, March 20, 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](http://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 Wednesday, March 20, 2013.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue NW., entrance, 1111 Constitution Avenue NW., Washington, DC 20224.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**LaNita VanDyke,**

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

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