

(ii) Under paragraph (a)(1) of this section, on their tax returns R is allowed an additional credit of \$2 and S is allowed an additional credit of \$455.

*Example 4. Married taxpayers filing separate tax returns.* (i) Taxpayers T and U are married and have two dependents. In 2013, the Exchange in the rating area where the family resides determines that their 2014 household income will be \$76,000 (340 percent of the federal poverty line for a family of 4, applicable percentage 9.5). T and U enroll in a qualified health plan for 2014. The premium for the applicable benchmark plan is \$14,100. The Exchange approves advance credit payments of \$573 per month, computed as follows: \$14,100 benchmark plan premium minus T and U's contribution amount of \$7,220 ( $\$76,000 \times .095$ ) equals \$6,880 (total advance credit);  $\$6,880/12 = \$573$ .

(ii) T and U file income tax returns for 2014 using a married filing separately filing status. T reports household income of \$60,000 and a family size of three (324 percent of the federal poverty line). U reports household income of \$16,000 and a family size of one (147 percent of the federal poverty line).

(iii) Because T and U are married but do not file a joint return for 2014, T and U are not applicable taxpayers and are not allowed a premium tax credit for 2014. See § 1.36B-2(b)(2). Under paragraph (b)(3) of this section, half of the advance credit payments ( $\$6,880/2 = \$3,440$ ) is allocated to T and half is allocated to U for purposes of determining their excess advance payments. The repayment limitation described in paragraph (a)(3) of this section applies to T and U based on the household income and family size reported on each return. Consequently, T's tax liability for 2014 is increased by \$2,500 and U's tax liability for 2014 is increased by \$600.

#### § 1.36B-5 Information reporting by Exchanges.

(a) *Information required to be reported.* An Exchange must report to the IRS and a taxpayer the following information for a qualified health plan the taxpayer enrolls in through the Exchange—

(1) The premium and category of coverage (such as self-only) for the applicable benchmark plans used to compute advance credit payments and the period coverage was in effect;

(2) The total premium for the coverage without reduction for advance credit payments or cost sharing;

(3) The aggregate amounts of any advance credit payments or cost sharing reductions;

(4) The name, address and taxpayer identification number (TIN) of the primary insured and the name and TIN of each other individual covered under the policy;

(5) All information provided to the Exchange at enrollment or during the taxable year, including any change in

circumstances, necessary to determine eligibility for and the amount of the premium tax credit;

(6) All information necessary to determine whether a taxpayer has received excess advance payments; and

(7) Any other information required in published guidance of general applicability, see § 601.601(d)(2) of this chapter.

(b) *Time and manner of reporting.* The Commissioner may provide rules in published guidance of general applicability, see § 601.601(d)(2) of this chapter, for the time and manner of reporting under this section.

**Par. 3.** Section 1.6011-8 is added to read as follows:

#### § 1.6011-8 Requirement of income tax return for taxpayers who claim the premium tax credit under section 36B.

(a) *Requirement of return.* A taxpayer who receives advance payments of the premium tax credit under section 36B must file an income tax return for that taxable year on or before the fifteenth day of the fourth month following the close of the taxable year.

(b) *Effective/applicability date.* This section applies for taxable years ending after December 31, 2013.

**Par. 4.** In § 1.6012-1, paragraph (a)(2)(viii) is added to read as follows:

#### § 1.6012-1 Individuals required to make returns of income.

(a) \* \* \*

(2) \* \* \*

(viii) For rules relating to returns required of taxpayers who receive advance payments of the premium tax credit under section 36B, see § 1.6011-8(a).

\* \* \* \* \*

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2011-20728 Filed 8-12-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 31

[REG-151687-10]

RIN 1545-BJ98

#### Withholding on Payments by Government Entities to Persons Providing Property or Services; Hearing

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

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

**SUMMARY:** This document provides notice of public hearing on proposed regulations relating to withholding by government entities on payments to persons providing property or services.

**DATES:** The public hearing is being held on Monday, September 12, 2011, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by Friday, September 2, 2011.

**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC 20224. Send Submissions to CC:PA:LPD:PR (REG-151687-10), 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-151687-10), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (REG-151687-10).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, A.G. Kelley, (202) 622-6040; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Funmi Taylor at (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-151687-10), that was published in the **Federal Register** on Monday, May 9, 2011 (76 FR 26678).

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 August 8, 2011, must submit an outline of the topics to be addressed and the amount of time to be denoted to each topic (Signed original and eight copies).

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.

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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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2011-0697]

RIN 1625-AA09

#### Drawbridge Operation Regulation; Isle of Wight (Sinepuxent) Bay, Ocean City, MD

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to change the regulations that govern the operation of the US 50 Bridge over Isle of Wight (Sinepuxent) Bay, mile 0.5, at Ocean City, MD. The proposed change will alter the dates the bridge is allowed to remain in the closed position to accommodate heavy volumes of vehicular traffic due to the annual July 4th fireworks show.

**DATES:** Comments and related material must reach the Coast Guard on or before October 17, 2011.

**ADDRESSES:** You may submit comments identified by docket number USCG-2011-0697 using any one of the following methods:

(1) *Federal eRulemaking Portal:*

<http://www.regulations.gov>.

(2) *Fax:* 202-493-2251.

(3) *Mail:* Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590-0001.

(4) *Hand delivery:* Same as mail address above, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

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

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this proposed rule, call or e-mail Lindsey Middleton, Coast Guard; telephone 757-398-6629, e-mail [Lindsey.R.Middleton@uscg.mil](mailto:Lindsey.R.Middleton@uscg.mil). If you have questions on viewing or submitting material to the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

#### SUPPLEMENTARY INFORMATION:

##### Public Participation and Request for Comments

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

##### Submitting Comments

If you submit a comment, please include the docket number for this rulemaking (USCG-2011-0697), indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation. You may submit your comments and material online (<http://www.regulations.gov>), or by fax, mail or hand delivery, but please use only one of these means. If you submit a comment online via <http://www.regulations.gov>, it will be considered received by the Coast Guard when you successfully transmit the comment. If you fax, hand deliver, or mail your comment, it will be considered as having been received by the Coast Guard when it is received at the Docket Management Facility. We recommend that you include your name and a mailing address, an e-mail address, or a phone number in the body of your document so that we can contact you if we have questions regarding your submission.

To submit your comment online, go to <http://www.regulations.gov>, click on the "submit a comment" box, which will then become highlighted in blue. In the "Document Type" drop down menu select "Proposed Rules" and insert "USCG-2011-0697" in the "Keyword" box. Click "Search" then click on the balloon shape in the "Actions" column. If you submit your comments by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit them by mail and would like to know that they reached the Facility, please enclose a stamped, self-addressed postcard or envelope. We will consider all

comments and material received during the comment period and may change the rule based on your comments.

##### Viewing Comments and Documents

To view comments, as well as documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, click on the "read comments" box, which will then become highlighted in blue. In the "Keyword" box insert "USCG-2011-0697" and click "Search." Click the "Open Docket Folder" in the "Actions" column. You may also visit the Docket Management Facility in Room W12-140 on the ground floor of the Department of Transportation West Building, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. We have an agreement with the Department of Transportation to use the Docket Management Facility.

##### Privacy Act

Anyone can search the electronic form of comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review a Privacy Act notice regarding our public dockets in the January 17, 2008, issue of the **Federal Register** (73 FR 3316).

##### Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for one using one of the four methods specified under **ADDRESSES**. Please explain why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

For information on facilities or services for individuals with disabilities or to request special assistance at the public meeting, contact Lindsey Middleton at the telephone number or e-mail address indicated under the **FOR FURTHER INFORMATION CONTACT** section of this notice.

##### Basis and Purpose

Maryland Department of Transportation has requested a change in the operation regulation of the US 50 Bridge across Isle of Wight (Sinepuxent) Bay, mile 0.5, at Ocean City, MD. The Ocean City July 4th fireworks show is an annual event and heavy volumes of vehicular traffic transit across the bridge to attend it. The Coast Guard proposes to allow the above mentioned bridge to remain in the closed position from 9:30 p.m. through 10:30 p.m. on July 4th or