

stock occurring in taxable years prior to November 4, 1992.

**Beth Tucker,**  
Deputy Commissioner for Operations Support.

Approved: August 19, 2013.

**Mark J. Mazur,**  
Assistant Secretary of the Treasury (Tax Policy).

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9630]

RIN 1545-BK71

**Use of Differential Income Stream as an Application of the Income Method and as a Consideration in Assessing the Best Method; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations and removal of temporary regulations (TD 9630) that were published in the **Federal Register** on Tuesday, August 27, 2013 (78 FR 52854). The final regulations implement the use of the differential income stream as a consideration in assessing the best method in connection with a cost sharing arrangement and as a specified application of the income method.

**DATES:** This correction is effective October 22, 2013, and is applicable beginning on or after December 19, 2011.

**FOR FURTHER INFORMATION CONTACT:** Mumal R. Hemrajani, at (202) 622-3800 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations and removal of temporary regulations (TD 9630) that are the subject of this correction are under section 482 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations and removal of temporary regulations (TD 9630) contains an error that may prove to be misleading and is in need of clarification.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.482-7 is amended by revising the last sentence of paragraph (g)(4)(vi)(F)(2) to read as follows:

**§ 1.482-7 Methods to determine taxable income in connection with a cost sharing arrangement.**

\* \* \* \* \*

(g) \* \* \*

(4) \* \* \*

(vi) \* \* \*

(F) \* \* \*

(2) \* \* \* See *Example 8* of paragraph (g)(4)(viii) of this section.

\* \* \* \* \*

**Martin V. Franks,**

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

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**PENSION BENEFIT GUARANTY CORPORATION**

**29 CFR Part 4022**

**Benefits Payable in Terminated Single-Employer Plans; Interest Assumptions for Paying Benefits**

**AGENCY:** Pension Benefit Guaranty Corporation.

**ACTION:** Final rule.

**SUMMARY:** This final rule amends the Pension Benefit Guaranty Corporation's regulation on Benefits Payable in Terminated Single-Employer Plans to prescribe interest assumptions under the regulation for valuation dates in November 2013. The interest assumptions are used for paying benefits under terminating single-employer plans covered by the pension insurance system administered by PBGC.

**DATES:** Effective November 1, 2013.

**FOR FURTHER INFORMATION CONTACT:** Catherine B. Klion (*Klion.Catherine@pbgc.gov*), Assistant General Counsel for Regulatory Affairs, Pension Benefit Guaranty Corporation, 1200 K Street NW., Washington, DC 20005, 202-326-4024. (TTY/TDD users may call the Federal relay service toll-free at 1-800-

877-8339 and ask to be connected to 202-326-4024.)

**SUPPLEMENTARY INFORMATION:** PBGC's regulation on Benefits Payable in Terminated Single-Employer Plans (29 CFR Part 4022) prescribes actuarial assumptions—including interest assumptions—for paying plan benefits under terminating single-employer plans covered by title IV of the Employee Retirement Income Security Act of 1974. The interest assumptions in the regulation are also published on PBGC's Web site (*http://www.pbgc.gov*).

PBGC uses the interest assumptions in Appendix B to Part 4022 to determine whether a benefit is payable as a lump sum and to determine the amount to pay. Appendix C to Part 4022 contains interest assumptions for private-sector pension practitioners to refer to if they wish to use lump-sum interest rates determined using PBGC's historical methodology. Currently, the rates in Appendices B and C of the benefit payment regulation are the same.

The interest assumptions are intended to reflect current conditions in the financial and annuity markets. Assumptions under the benefit payments regulation are updated monthly. This final rule updates the benefit payments interest assumptions for November 2013.<sup>1</sup>

The November 2013 interest assumptions under the benefit payments regulation will be 1.75 percent for the period during which a benefit is in pay status and 4.00 percent during any years preceding the benefit's placement in pay status. In comparison with the interest assumptions in effect for October 2013, these interest assumptions are unchanged.

PBGC has determined that notice and public comment on this amendment are impracticable and contrary to the public interest. This finding is based on the need to determine and issue new interest assumptions promptly so that the assumptions can reflect current market conditions as accurately as possible.

Because of the need to provide immediate guidance for the payment of benefits under plans with valuation dates during November 2013, PBGC finds that good cause exists for making the assumptions set forth in this amendment effective less than 30 days after publication.

<sup>1</sup> Appendix B to PBGC's regulation on Allocation of Assets in Single-Employer Plans (29 CFR Part 4044) prescribes interest assumptions for valuing benefits under terminating covered single-employer plans for purposes of allocation of assets under ERISA section 4044. Those assumptions are updated quarterly.

PBGC has determined that this action is not a “significant regulatory action” under the criteria set forth in Executive Order 12866.

Because no general notice of proposed rulemaking is required for this amendment, the Regulatory Flexibility Act of 1980 does not apply. See 5 U.S.C. 601(2).

**List of Subjects in 29 CFR Part 4022**

Employee benefit plans, Pension insurance, Pensions, Reporting and recordkeeping requirements.

In consideration of the foregoing, 29 CFR part 4022 is amended as follows:

**PART 4022—BENEFITS PAYABLE IN TERMINATED SINGLE-EMPLOYER PLANS**

■ 1. The authority citation for part 4022 continues to read as follows:

Authority: 29 U.S.C. 1302, 1322, 1322b, 1341(c)(3)(D), and 1344.

■ 2. In appendix B to part 4022, Rate Set 241, as set forth below, is added to the table.

**Appendix B to Part 4022—Lump Sum Interest Rates for PBGC Payments**

\* \* \* \* \*

Rate set	For plans with a valuation date		Immediate annuity rate (percent)	Deferred annuities (percent)				
	On or after	Before		$i_1$	$i_2$	$i_3$	$n_1$	$n_2$
* 241	* 11-1-13	* 12-1-13	* 1.75	* 4.00	* 4.00	* 4.00	* 7	* 8

■ 3. In appendix C to part 4022, Rate Set 241, as set forth below, is added to the table.

**Appendix C to Part 4022—Lump Sum Interest Rates for Private-Sector Payments**

\* \* \* \* \*

Rate set	For plans with a valuation date		Immediate annuity rate (percent)	Deferred annuities (percent)				
	On or after	Before		$i_1$	$i_2$	$i_3$	$n_1$	$n_2$
* 241	* 11-1-13	* 12-1-13	* 1.75	* 4.00	* 4.00	* 4.00	* 7	* 8

Issued in Washington, DC, on this 9th day of October 2013.

**Judith Starr,**  
General Counsel, Pension Benefit Guaranty Corporation.  
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**DEPARTMENT OF DEFENSE**

**Office of the Secretary**

**32 CFR Part 199**

[DOD-2011-HA-0085]

RIN-0720-AB54

**TRICARE; Removal of the Prohibition To Use Addictive Drugs in the Maintenance Treatment of Substance Dependence in TRICARE Beneficiaries**

**AGENCY:** Office of the Secretary, Department of Defense.

**ACTION:** Final rule.

**SUMMARY:** The Department of Defense (DoD) is publishing this final rule to remove the exclusion of drug maintenance programs and allow

TRICARE coverage of the substitution of a therapeutic drug, with addictive potential, for a drug of addiction when medically necessary and appropriate as part of a comprehensive treatment plan for an individual with substance use dependence. The current regulation prohibits coverage of drug maintenance programs where one addictive substance is substituted for another. The final rule allows TRICARE to cover, as part of otherwise authorized treatment of substance use disorder, utilization of a specific category of psychoactive agent when medically necessary and appropriate. Removal of the exclusion is based on recognition of the accumulated medical evidence supporting the use of certain pharmacotherapies as one component in the continuum of opioid treatment services. Medication assisted treatment, to include drug maintenance involving substitution of a therapeutic drug with addiction potential, for a drug of addiction, is now generally accepted by qualified professionals to be reasonable and adequate as a component in the safe and effective treatment of substance use disorders treatment services, and thus appropriate

for inclusion as a component in the TRICARE authorized substance use disorder treatment for beneficiaries.

**DATES: Effective Date:** This rule is effective November 21, 2013.

**FOR FURTHER INFORMATION CONTACT:** John Davison, Ph.D., TRICARE Management Activity, Office of the Chief Medical Officer, telephone (703) 681-0086.

**SUPPLEMENTARY INFORMATION:**

**I. Executive Summary**

*A. Purpose of the Final Rule*

1. Need for the Regulatory Action

The original implementing regulations for the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS), first issued in 1977, excluded drug maintenance programs from coverage. The DoD, consistent with chapter 55 of title 10, United States Code and other third party payors, covered medical services and supplies which were medically or psychologically necessary to prevent, diagnose, or treat a mental or physical illness, injury or bodily malfunction. At that time, drug maintenance programs were not the standard of care and were