

*Chief Executive Officer* means the Chief Executive Officer, TVA.

*Committee* means a committee of the TVA Board of Directors that has been designated by the TVA Board to hear appeals under this regulation.

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*TVA Investigating Officer* means a TVA employee or a person under contract to TVA appointed by the Vice President or the CEO to investigate any issue concerning an appeal of a decision on an application under this part.

\* \* \* \* \*

*Vice President* means the Vice President, Natural Resources, TVA, or a position with functionally equivalent supervisory responsibilities.

\* \* \* \* \*

Rebecca C. Tolene,

*Vice President, Natural Resources.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 31**

[TD 9645]

RIN 1545-BK54

**Rules Relating to Additional Medicare; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9645) that were published in the **Federal Register** on Friday, November 29, 2013. The final regulations are relating to Additional Hospital Insurance Tax on income above threshold amounts, as added by the Affordable Care Act.

**DATES:** This correction is effective January 29, 2014 and applicable beginning November 29, 2013.

**FOR FURTHER INFORMATION CONTACT:** Andrew K. Holubeck, at (202) 317-4774 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9645) that are the subject of this correction are issued in connection with the Additional Hospital Insurance Tax on income above threshold amounts (“Additional Medicare Tax”), as added by section 9015 of the Patient Protection and Affordable Care Act (PPACA),

Public Law 111-148 (124 Stat. 119 (2010)), and as amended by section 10906 of the PPACA and section 1402(b) of the Health Care and Education Reconciliation Act of 2010, Public Law 111-152.

**Need for Correction**

As published, the final regulations (TD 9645), published November 29, 2013 (78 FR 71468), contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 31**

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

**Correction of Publication**

Accordingly, 26 CFR Part 31 is corrected by making the following correcting amendments:

**PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE**

■ **Paragraph 1.** The authority citation for part 31 continues to read in part as follows:

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

■ **Par. 2.** Section 31.3101-2 is amended by revising paragraph (d) to read as follows:

**§ 31.3101-2 Rates and computation of employee tax.**

\* \* \* \* \*

(d) *Effective/applicability date.* Paragraphs (a), (b), and (c) of this section apply to quarters beginning on or after November 29, 2013.

■ **Par. 3.** Section 31.6011(a)-1 is amended by revising the first sentence of paragraph (g) to read as follows:

**§ 31.6011(a)-1 Returns under Federal Insurance Contributions Act.**

\* \* \* \* \*

(g) \* \* \* An employee who is paid wages, as defined in section 3121(a), subject to the tax under section 3101(b)(2) (Additional Medicare Tax), must make a return for the taxable year in respect of such tax. \* \* \*

\* \* \* \* \*

■ **Par. 4.** Section 31.6413(a)-2 is amended by revising paragraph (e) to read as follows:

**§ 31.6413(a)-2 Adjustments of overpayments.**

\* \* \* \* \*

(e) *Effective/applicability date.* Paragraphs (a) and (b) of this section

apply to adjusted returns filed on or after November 29, 2013.

**Martin V. Franks,**

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

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**EQUAL EMPLOYMENT OPPORTUNITY COMMISSION**

**29 CFR Part 1630**

**Regulations To Implement the Equal Employment Provisions of the Americans With Disabilities Act**

*CFR Correction*

In Title 29 of the Code of Federal Regulations, Parts 900 to 1899, revised as of July 1, 2013, on page 397, in the Appendix to Part 1630, under Section 1630.2(o), after the third paragraph, the following paragraph is reinstated:

**Appendix to Part 1630—Interpretive Guidance on Title I of the Americans With Disabilities Act**

\* \* \* \* \*

*Section 1630.2(o) Reasonable Accommodation*

\* \* \* \* \*

Part 1630 lists the examples, specified in title I of the ADA, of the most common types of accommodation that an employer or other covered entity may be required to provide. There are any number of other specific accommodations that may be appropriate for particular situations but are not specifically mentioned in this listing. This listing is not intended to be exhaustive of accommodation possibilities. For example, other accommodations could include permitting the use of accrued paid leave or providing additional unpaid leave for necessary treatment, making employer provided transportation accessible, and providing reserved parking spaces. Providing personal assistants, such as a page turner for an employee with no hands or a travel attendant to act as a sighted guide to assist a blind employee on occasional business trips, may also be a reasonable accommodation. Senate Report at 31; House Labor Report at 62; House Judiciary Report at 39.

\* \* \* \* \*

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