

■ **Par. 2.** Section 1.41–9 is amended by revising paragraph (b)(2) to read as follows:

**§ 1.41–9 Alternative simplified credit.**

\* \* \* \* \*

(b) \* \* \* (1) \* \* \*

(2) [The text of proposed § 1.41–9(b)(2) is the same as the text of § 1.41–9T(b)(2) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2014–12758 Filed 6–2–14; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG–141036–13]

RIN 1545–BL91

**Minimum Essential Coverage and Other Rules Regarding the Shared Responsibility Payment for Individuals; Correction**

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

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

**SUMMARY:** This document contains corrections to a notice of proposed notice of proposed and notice of public hearing (REG–141036–13) that was published in the **Federal Register** on Monday, January 27, 2014 (79 FR 4302). 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 111–73.

**DATES:** Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking and notice of public hearing published at 79 FR 4302, January 27, 2014, the comment period ended on April 28, 2014.

**FOR FURTHER INFORMATION CONTACT:** Sue-Jean Kim or John B. Lovelace at (202) 317–7006 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking and notice of public hearing (REG–141036–13) that is the subject of these

corrections is under section 5000A of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking and notice of public hearing (REG–141036–13) 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–141036–13), that was the subject of FR Doc. 2014–01439, is corrected as follows:

1. On page 4303, in the preamble, second column, under the paragraph heading “*Minimum Essential Coverage*”, seventeenth line of the second paragraph, the language “1396a(a)(10)(A)(ii)(XI); (3) coverage of” is corrected to read “1396a(a)(10)(A)(ii)(XII); (3) coverage of”.

2. On page 4304, in the preamble, first column, fifth line from the bottom of the second paragraph, the language “need to request an exemption from the” is corrected to read “need to request an exemption certification from the”.

3. On page 4304, in the preamble, first column, under the paragraph heading “*Monthly Penalty Amount*”, seventh and eighth lines of the second paragraph, the language “return filing threshold (as defined in section 6012(a)(1)).” is corrected to read “filing threshold (as defined in § 1.5000A–3(f)(2)).”.

4. On page 4304, in the preamble, third column, seventh and eighth lines of the first full paragraph, the language “*www.irs.gov*,” (see § 601.601(d)(2)(ii)(b) of this chapter), released concurrently” is corrected to read “*www.irs.gov*,” see § 601.601(d)(2)(ii)(b) of this chapter, released concurrently”.

5. On page 4305, in the preamble, first column, twelfth and thirteenth lines of the first full paragraph, the language “at *www.irs.gov*,” (see § 601.601(d)(2)(ii)(b) of this chapter)” is corrected to read “at *www.irs.gov*,” see § 601.601(d)(2)(ii)(b) of this chapter”.

6. On page 4305, in the preamble, second column, sixteenth and seventeenth lines of the first full paragraph, the language “(available at *www.irs.gov*),” (see § 601.601(d)(2)(ii)(b) of this chapter) is corrected to read “(available at *www.irs.gov*), see § 601.601(d)(2)(ii)(b) of this chapter”.

7. On page 4305, in the preamble, second column, third line from the bottom of the page, the language “any coverage, whether insurance or” is corrected to read “any coverage, whether through insurance or”.

8. On page 4306, in the preamble, third column, sixth line from the bottom of the page, the language “that the hardship can be claimed on a” is corrected to read “that the hardship exemption can be claimed on a”.

9. On page 4307, in the preamble, first column, fourth line from the top of the page, the language “exemption from an Exchange.” is corrected to read “exemption certification from an Exchange.”.

**§ 1.5000A–3 [Corrected]**

10. On Page 4308, second column, paragraph (h)(3)(iii)(B) should read “The Secretary issues published guidance of general applicability, see § 601.601(d)(2) of this chapter, allowing an individual to claim the hardship exemption on a return without obtaining a hardship exemption certification from an Exchange.”.

**Martin V. Franks,**

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

[FR Doc. 2014–12754 Filed 6–2–14; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF LABOR**

**Employee Benefits Security Administration**

**29 CFR Part 2550**

RIN 1210–AB38

**Target Date Disclosure**

**AGENCY:** Employee Benefits Security Administration, Labor.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** The Department of Labor’s Employee Benefits Security Administration is reopening the period for public comment on proposed regulatory amendments relating to enhanced disclosure concerning target date or similar investments, originally proposed November 30, 2010, in a previously published document in the **Federal Register**. In 2013, the Securities and Exchange Commission’s Investor Advisory Committee recommended that the Commission develop a glide path illustration for target date funds that is based on a standardized measure of fund risk as a replacement for, or supplement to, an asset allocation glide path illustration. The Department is reopening the comment period on its 2010 proposal, which contained an asset allocation glide path illustration requirement, to seek public comment on this recommendation.

**DATES:** Written comments on the proposed regulation published at 75 FR 73987 (Nov. 30, 2010) should be received by the Department of Labor no later than July 3, 2014.

**ADDRESSES:** Written comments may be submitted to the addresses specified below. All comments will be made available to the public. *Warning:* Do not include any personally identifiable information (such as name, address, or other contact information) or confidential business information that you do not want publicly disclosed. All comments may be posted on the Internet and can be retrieved by most Internet search engines. Comments may be submitted anonymously. Persons submitting comments electronically are encouraged not to submit paper copies.

Comments identified by RIN 1210-AB38 may be submitted by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Email:* [e-ORI@dol.gov](mailto:e-ORI@dol.gov)

- *Mail or Hand Delivery:* Office of Regulations and Interpretations, Employee Benefits Security Administration, Room N-5655, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210, *Attention:* RIN 1210-AB38; Target Date Disclosure. Comments received by the Department of Labor may be posted without change to <http://www.regulations.gov> and <http://www.dol.gov/ebsa>, and will be made available for public inspection at the Public Disclosure Room, N-1513, Employee Benefits Security Administration, 200 Constitution Avenue NW., Washington, DC 20210.

**FOR FURTHER INFORMATION CONTACT:** Kristen Zarenko, Office of Regulations and Interpretations, Employee Benefits Security Administration, (202) 693-8500. This is not a toll-free number.

**SUPPLEMENTARY INFORMATION:** In November 2010, the Department published a proposal to amend its qualified default investment alternative regulation (29 CFR 2550.404c-5) and participant-level fee disclosure regulation (29 CFR 2550.404a-5).<sup>1</sup> The proposal includes more specific disclosure requirements for target date or similar funds (TDFs), based on evidence that plan participants and beneficiaries would benefit from additional information concerning these investments. Specifically, the proposal

would require an explanation of the TDF's asset allocation, how the asset allocation will change over time (the TDF's "glide path"), and the point in time when the TDF will reach its most conservative asset allocation; including a chart, table, or other graphical representation that illustrates such change in asset allocation. The proposal also would require, among other things, information about the relevance of the TDF's "target date;" any assumptions about participants' and beneficiaries' contribution and withdrawal intentions following the target date; and a statement that TDFs do not guarantee adequate retirement income and that participants and beneficiaries may lose money by investing in the TDF, including losses near and following retirement. Additional background and other information are contained in the Supplementary Information published with the proposed amendments.<sup>2</sup> The comment period for the proposal originally closed on January 14, 2011.

Throughout this regulatory initiative, the Department has consulted with the Securities and Exchange Commission (Commission). In the proposal, the Department specifically requested comment on whether the final rule should incorporate any of the elements of a rule proposed by the Commission to address concerns regarding the potential for investor misunderstandings about TDFs.<sup>3</sup> In response, a large number of commenters strongly encouraged careful coordination with the Commission to avoid the potential cost and confusion (on the part of plan sponsors and participants and beneficiaries) that could result if the two agencies were to establish inconsistent disclosure requirements. Because of the relationship between the Department's and the Commission's regulatory proposals, the Department has continued to consult with Commission staff while working to issue a final rule.

Accordingly, when the Commission reopened the public comment period for its proposal in 2012 to solicit feedback on research findings from the Commission's investor testing of comprehension and communication issues relating to TDFs,<sup>4</sup> the Department similarly reopened the comment period for its proposed TDF regulation.<sup>5</sup> At that time, the Department invited additional comments in light of the Commission's research and received ten additional

public comments, which are available for review on the Department's Web site.<sup>6</sup> Both agencies then resumed work on their respective regulatory initiatives.

In April 2013, the Commission's Investor Advisory Committee (Committee) formally submitted several recommendations<sup>7</sup> concerning target date mutual funds. These recommendations include, for example, that the Commission "develop a glide path illustration for target date funds that is based on a standardized measure of fund risk . . . as either a replacement for or supplement to its proposed asset allocation glide path illustration."<sup>8</sup> In response to the Committee's recommendations, the Commission again reopened the public comment period for its proposal on April 9, 2014, and requested comments on or before June 9, 2014.<sup>9</sup>

Accordingly, the Department has also decided to reopen the comment period for its regulatory proposal. Although the principal purpose of this action is to obtain public comments on the Committee's recommendations, including the development of a glide path illustration based on a standardized measure of fund risk, the Department also welcomes comments on any other matters that may have an effect on the Department's proposal. Parties who submit comments responding to the Commission's reopened comment period, and which are germane to the Department's rulemaking initiative, may send a copy to the Department or simply notify the Department of such comment and request that it be included in the record of the Department's rulemaking as well. Accordingly, the Department is extending the comment period until July 3, 2014.

<sup>6</sup> See <http://www.dol.gov/ebsa/regs/cmt-1210-AB38.html>.

<sup>7</sup> See "Target Date Mutual Funds" at <http://www.sec.gov/spotlight/investor-advisory-committee-2012.shtml>. Both the Committee's recommendations and a letter from Commission Chair White in response to the recommendations are available on the Commission's Web site.

<sup>8</sup> <http://www.sec.gov/spotlight/investor-advisory-committee-2012/iac-recommendation-target-date-fund.pdf>.

<sup>9</sup> The Commission's Notice of request for additional comment was made available on the Commission's Web site, at <http://www.sec.gov/rules/proposed/2014/33-9570.pdf>, on April 3, 2014, and published in the **Federal Register**, at 79 FR 19564, on April 9, 2014.

<sup>1</sup> See 75 FR 73987 (Nov. 30, 2010), proposing to amend the Department's qualified default investment alternative regulation, 72 FR 60452 (Oct. 24, 2007), and participant-level fee disclosure regulation, 75 FR 64910 (Oct. 20, 2010).

<sup>2</sup> See *id.*

<sup>3</sup> Commission Release Nos. 33-9126, 34-62300, IC-29301 (June 2010).

<sup>4</sup> See 77 FR 20749 (April 6, 2012).

<sup>5</sup> See 77 FR 30928 (May 24, 2012).

Signed at Washington, DC, this 27th day of May, 2014.

**Phyllis C. Borzi,**

*Assistant Secretary, Employee Benefits Security Administration, Department of Labor.*

[FR Doc. 2014-12667 Filed 6-2-14; 8:45 am]

**BILLING CODE 4510-29-P**

## DEPARTMENT OF LABOR

### Mine Safety and Health Administration

#### 30 CFR Parts 7 and 75

**RIN 1219-AB79**

#### Refuge Alternatives for Underground Coal Mines

**AGENCY:** Mine Safety and Health Administration, Labor.

**ACTION:** Request for information; extension of comment period.

**SUMMARY:** In response to requests from interested parties, the Mine Safety and Health Administration (MSHA) is extending the comment period on the Agency's Request for Information (RFI) on Refuge Alternatives for Underground Coal Mines. This extension gives interested parties additional time to review research reports and other relevant information.

**DATES:** Comments must be received by midnight Eastern Daylight Saving Time on October 2, 2014.

**ADDRESSES:** Submit comments and supporting documentation by any of the following methods:

- *Federal E-Rulemaking Portal:* <http://www.regulations.gov>. Follow the on-line instructions for submitting comments for Docket Number MSHA-2013-0033.
- *Electronic mail:* [zzMSHA-comments@dol.gov](mailto:zzMSHA-comments@dol.gov). Include "RIN 1219-AB79" in the subject line of the message.
- *Mail:* Send comments to MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia 22209-3939.
- *Hand Delivery or Courier:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia, between 9:00 a.m. and 5:00 p.m. Monday through Friday, except Federal holidays. Sign in at the receptionist's desk on the 21st floor.

**Instructions:** Clearly identify all submissions with "RIN 1219-AB79". Because comments will not be edited to remove any identifying or contact information, MSHA cautions the commenter against including

information in the submission that should not be publicly disclosed.

#### FOR FURTHER INFORMATION CONTACT:

Sheila A. McConnell, Deputy Director, Office of Standards, Regulations, and Variances, MSHA, at [mcconnell.sheila.a@dol.gov](mailto:mcconnell.sheila.a@dol.gov) (email); 202-693-9440 (voice); or 202-693-9441 (facsimile).

**SUPPLEMENTARY INFORMATION:** On August 8, 2013 (78 FR 48593), MSHA published a Request for Information on Refuge Alternatives for Underground Coal Mines. The RFI comment period was originally scheduled to close on October 7, 2013. In response to requests from the public, MSHA extended the comment period to December 6, 2013 (78 FR 58264) and again to June 2, 2014 (78 FR 73471) to allow interested parties time to review National Institute for Occupational Safety and Health (NIOSH) studies that bear on certain issues raised in the RFI.

MSHA received a request for an additional 120-day extension of the comment period to allow the public to consider NIOSH research reports on refuge alternatives. In response, MSHA is extending the comment period to October 2, 2014.

MSHA also reminds the mining community that after April 9, 2015, in accordance with 42 CFR 84.301, previously NIOSH-approved self-contained self-rescue devices (SCSRs) will no longer be manufactured and sold as NIOSH approved. MSHA encourages the mining community to submit information on how NIOSH's revised requirements for approval of closed-circuit escape respirators (CCER) under 42 CFR Part 84 would affect their responses to the In-Place Shelter and Escape Methodology sections in the RFI on refuge alternatives. This extension provides the mining community additional time to submit comments on CCERs.

Dated: May 28, 2014.

**Joseph A. Main,**

*Assistant Secretary of Labor for Mine Safety and Health.*

[FR Doc. 2014-12749 Filed 6-2-14; 8:45 am]

**BILLING CODE 4510-43-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2014-0169]

**RIN 1625-AA00**

#### Safety Zone; Escape to Miami Triathlon, Biscayne Bay; Miami, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of Proposed Rulemaking.

**SUMMARY:** The Coast Guard proposes to establish a temporary safety zone on the waters of Biscayne Bay, east of Margaret Pace Park, Miami, Florida during the Publix Escape to Miami Triathlon. The Publix Escape to Miami Triathlon is scheduled to take place on September 28, 2014. The temporary safety zone is necessary to provide for the safety of the participants, participant vessels, spectators, and the general public during the event. The safety zone establishes a regulated area that will encompass the swim area of the event. Non-participant persons and vessels are prohibited from entering, transiting through, anchoring in, or remaining within the safety zone unless authorized by the Captain of the Port Miami or a designated representative.

**DATES:** Comments and related material must be received by the Coast Guard on or before July 18, 2014.

Requests for public meetings must be received by the Coast Guard on or before July 3, 2014.

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

- (1) *Federal eRulemaking Portal:* <http://www.regulations.gov>.
- (2) *Fax:* 202-493-2251.

(3) *Mail or Delivery:* 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. Deliveries accepted between 9 a.m. and 5 p.m., Monday through Friday, except federal holidays. The telephone number is 202-366-9329. See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section below for further instructions on submitting comments. To avoid duplication, please use only one of these three methods.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Petty Officer John K. Jennings, Sector Miami Prevention Department,