

regulations provide comprehensive guidance for the award program authorized under Internal Revenue Code (Code) section 7623.

**DATES:** This correction is effective on September 26, 2014, and is applicable beginning August 12, 2014.

**FOR FURTHER INFORMATION CONTACT:** Melissa A. Jarboe at (202) 317-5437 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulation (TD 9687) that is the subject of this correction is under section 7623.

**Need for Correction**

As published, final regulations (TD 9687) contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 301 is amended by making the following correcting amendments:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 2.** § 301.7623-2 is amended by revising paragraph (d)(4).

**§ 301.7623-2 Definitions.**

\* \* \* \* \*

(d) \* \* \*

(4) *Criminal fines.* Criminal fines deposited into the Crime Victims Fund are not collected proceeds and cannot be used for payment of awards.

\* \* \* \* \*

**Martin V. Franks,**

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

[FR Doc. 2014-22952 Filed 9-25-14; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 301**

[TD 9687]

RIN 1545-BL08

**Awards for Information Relating to Detecting Underpayments of Tax or Violations of the Internal Revenue Laws; Correction**

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

**ACTION:** Final regulation; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9687) that were published in the *Federal Register* on Tuesday, August 12, 2014 (79 FR 47246). The final regulations provide comprehensive guidance for the award program authorized under Internal Revenue Code (Code) section 7623.

**DATES:** This correction is effective September 26, 2014 and applicable beginning August 12, 2014.

**FOR FURTHER INFORMATION CONTACT:** Melissa A. Jarboe at (202) 317-5437 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulation (TD 9687) that is the subject of this correction is under section 7623 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulation (TD 9687) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the final regulation (TD 9687), that are subject to FR Doc. 2014-18858, are corrected as follows:

1. On page 47246, in the third column, last paragraph, correct “On December 28, 2012, Treasury and” is to read “On December 18, 2012, Treasury and”.

2. On page 47247, in the third column, on line 23, correct “process, and placing an undue burden” is to read “process, and not placing an undue burden”.

3. On page 47253, in the first column, under paragraph heading, on line 19 from the bottom, correct “Victims of Crime Fund, and a” is to read “Crime Victims Fund, and a”.

4. On page 47254, in the second column, the paragraph heading, correct “Amounts Deposited in the Victims of

*Crime Fund*” is to read “Amounts Deposited in the Crime Victims Fund”.

5. On page 47254, in the second column, under the paragraph heading, on line 1, correct “Under the Victims of Crimes Act of” is to read “Under the Victims of Crime Act of”.

6. On page 47254, column 3, correct all references to “Victims of Crime Fund” to read “Crime Victims Fund”.

**Martin V. Franks,**

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

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**DEPARTMENT OF LABOR**

**Occupational Safety and Health Administration**

**29 CFR Part 1926**

[Docket ID—OSHA—2007—0066]

RIN 1218-AC86

**Cranes and Derricks in Construction: Operator Certification**

**AGENCY:** Occupational Safety and Health Administration (OSHA), Labor.

**ACTION:** Final rule.

**SUMMARY:** OSHA is extending its November 10, 2014, deadline for employers to ensure that crane operators are certified by three years, until November 10, 2017. OSHA is also extending its employer duty to ensure that crane operators are competent to operate a crane safely for the same three-year period.

**DATES:** This final rule will become effective November 9, 2014.

**ADDRESSES:** In accordance with 28 U.S.C. 2112(a)(2), the Agency designates Ann Rosenthal, Acting Associate Solicitor of Labor for Occupational Safety and Health, Office of the Solicitor, Room S-4004, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210, to receive petitions for review of the final rule.

**FOR FURTHER INFORMATION CONTACT:**

*General information and press inquiries:* Mr. Frank Meilinger, OSHA Office of Communications, Room N-3647, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693-1999; email: [Meilinger.Francis2@dol.gov](mailto:Meilinger.Francis2@dol.gov).

*Technical inquiries:* Mr. Vernon Preston, Directorate of Construction, Room N-3468, OSHA, U.S. Department of Labor, 200 Constitution Avenue NW.,