

List of Subjects in 26 CFR Part 51

Drugs, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 51 is corrected by making the following correcting amendments:

PART 51—BRANDED PRESCRIPTION DRUG FEE

■ **Paragraph 1.** The authority citation for part 51 continues to read in part as follows:

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

■ **Par. 2.** Section 51.4 is corrected by revising paragraphs (b)(2)(i)(A) and (B) (b)(2)(ii) through (iv), and (c)(4)(i)(D) to read as follows:

§ 51.4 Information provided by the Agencies.

* * * * *

(b) * * *

(2) * * *

(i) * * *

(A) Any direct and indirect remuneration (DIR) (within the meaning of paragraph (b)(2)(ii) of this section), which includes any DIR reported on the PDE records at the point of sale and any DIR reported on a Detailed DIR Report (within the meaning of a paragraph (b)(2)(iii) of this section); and

(B) Any coverage gap discount amount (within the meaning of paragraph (b)(2)(iv) of this section).

(ii) *Direct and indirect remuneration.* For purposes of paragraph (b)(2)(i)(A) of this section, the term *direct and indirect remuneration* (DIR) has the same meaning as found in the definition of *actually paid* in 42 CFR 423.308.

(iii) *Detailed DIR Report.* For purposes of paragraph (b)(2)(i)(A) of this section, the term *Detailed DIR Report* means the report containing any DIR (within the meaning of paragraph (b)(2)(ii) of this section) that is collected yearly from Part D sponsors at the NDC level.

(iv) *Coverage gap discount amount.* For purposes of paragraph (b)(2)(i)(B) of this section, the term *coverage gap discount amount* means a 50-percent manufactured-paid discount on certain drugs under the Coverage Gap Discount Program described in section 1860D–14A of the Social Security Act.

(c) * * *

(4) * * *

(i) * * *

(D) Those entities (if any) identified in paragraph (c)(4)(i)(C) of this section that

are manufacturing branded prescription drugs assigned to the HCPCS code.

* * * * *

Martin V. Franks,

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

[FR Doc. 2014–22929 Filed 9–25–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 51 and 602

[TD 9684]

RIN 1545–BJ39

Branded Prescription Drug Fee; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations, temporary regulations, and removal of temporary regulations; correction.

SUMMARY: This document contains corrections to final regulations, temporary regulations, and removal of temporary regulations (TD 9684) that were published in the **Federal Register** on Monday, July 28, 2014 (79 FR 43631). The final regulations provide guidance on the annual fee imposed on covered entities engaged in the business of manufacturing branded prescription drugs.

DATES: This correction is effective September 26, 2014 and applicable beginning July 28, 2014.

FOR FURTHER INFORMATION CONTACT: Celia Gabrysh, at (202) 317–6855 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations, temporary regulations, and removal of temporary regulations (TD 9684) that are the subject of this correction is under section 9008 of the Patient Protection and Affordable Care Act.

Need for Correction

As published, the final regulations, temporary regulations, and removal of temporary regulations (TD 9684) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations, temporary regulations, and removal of temporary regulations (TD 9684), that are the subject of FR Doc. 2014–17697, are corrected as follows:

1. On page 43634, second column, in the preamble, in the footnotes, the last line of the column, the language “Hightower v. Commissioner, T.C. Memo. 1982–559.” is corrected to read “Hightower v. Commissioner, T.C. Memo. 1982–559.”

2. On page 43634, third column, in the preamble, the sixth line of the third full paragraph, the language “10, CC;PSI:B7, Room 5314, 1111” is corrected to read “10, CC;PSI:B7, Room 5314, 1111”.

3. On page 43637, second column, in the preamble, the third line of the first full paragraph, the language “the IFF and CRF be excluded from VA” is corrected to read “the Industrial Funding Fee (IFF) and the Cost Recovery Fee (CRF) be excluded from VA”.

4. On page 43637, second column, in the preamble, under the paragraph heading “*Department of Defense*”, the third and fourth lines of the second full paragraph, the language “the Industrial Funding Fee (IFF) and the Cost Recovery Fee (CRF) be excluded” is corrected to read “IFF and the CRF be excluded”.

5. On page 43638, third column, in the preamble, under the paragraph heading “*Availability of IRS Documents*”, the first and second lines, the language “The IRS notices, the revenue procedure, and the temporary” is corrected to read “The IRS notices and the temporary”.

Martin V. Franks,

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

[FR Doc. 2014–22930 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: Correcting amendments.

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 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.

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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]

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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).

[FR Doc. 2014-22948 Filed 9-25-14; 8:45 am]

BILLING CODE 4830-01-P

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.

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