

to the full-time employee (and the employee's dependents), and (iii) the coverage offered to the full-time employee is affordable and provides minimum value. For purposes of the preceding sentence, whether the employee is a full-time employee is determined under section 4980H(c)(4), whether coverage is affordable is determined under section 36(c)(2)(C)(i), and whether coverage provides minimum value is determined under section 36B(c)(2)(C)(ii). Notwithstanding this transition relief, any waiting period for coverage under the plan must separately comply with 90-day limitation on waiting periods in section 2708 of the Public Health Service Act. Further guidance under section 2708 of the Public Health Service Act will address this limitation." is corrected to read "This transition rule applies to an applicable large employer member that is required by a collective bargaining agreement to make contributions, with respect to some or all of its employees, to a multiemployer plan that offers, to individuals who satisfy the plan's eligibility conditions, coverage that is affordable and provides minimum value, and that offers coverage to those individuals' dependents. Under this transition rule, the applicable large employer member will not be treated, with respect to employees for whom the employer is required by the collective bargaining agreement to make contributions to the multiemployer plan, as failing to offer the opportunity to enroll in minimum essential coverage to full-time employees (and their dependents) for purposes of section 4980H(a), and will not be subject to a penalty under section 4980H(b). For purposes of this paragraph, whether the employee is a full-time employee is determined under section 4980H(c)(4), whether coverage is affordable is determined under section 36B(c)(2)(C)(i), and whether coverage provides minimum value is determined under section 36B(c)(2)(C)(ii). Notwithstanding this transition relief, any waiting period for coverage under the plan must separately comply with the 90-day limitation on waiting periods in section 2708 of the Public Health Service Act. Further guidance under section 2708 of the Public Health Service Act will address this limitation. In addition to the transition rule provided under this section IX.D, the transition rule under section IX.F of this preamble (relief with respect to offers of coverage to dependents) is applicable to multiemployer plans and employers participating in those plans."

§ 54.4980H-1 [Corrected]

■ 4. On Page 240, column 3, paragraph (a)(4), the last sentence of the paragraph, the language "employer status, see § 54.5980H-2" is corrected to read "employer status, see § 54.4980H-2".

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-141066-09]

RIN 1545-BL08

Awards for Information Relating To Detecting Underpayments of Tax or Violations of the Internal Revenue Laws; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on notice of proposed rulemaking.

SUMMARY: This document provides a notice of public hearing on proposed regulations that provide comprehensive guidance for the award program authorized under Internal Revenue Code section 7623, as amended. The regulations provide guidance on submitting information regarding underpayments of tax or violations of the internal revenue laws and filing claims for award, as well as on the administrative proceedings applicable to claims for award under section 7623. The regulations also provide guidance on the determination and payment of awards, and provide definitions of key terms used in section 7623. Finally, the regulations confirm that the Director, officers, and employees of the Whistleblower Office are authorized to disclose return information to the extent necessary to conduct whistleblower administrative proceedings.

DATES: The public hearing is being held on Wednesday, April 10, 2013, at 10:00 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by Wednesday, March 20, 2013.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In

addition, all visitors must present photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-141066-09), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-141066-09), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (REG-141066-09).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Melissa Jarboe at (202) 622-3620; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Oluwafunmilayo Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-141066-09) that was published in the **Federal Register** on Tuesday, December 18, 2012 (77 FR 74798).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by February 19, 2013, must submit an outline of the topics to be addressed and the amount of time to be denoted to each topic by Wednesday, March 20, 2013.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue NW., entrance, 1111 Constitution Avenue NW., Washington, DC 20224.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

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