

determinations in which the complete initial questionnaire has not been issued as of August 6, 2015.

The second part of Section 505 amends Section 773(c)(5) of the Tariff Act of 1930, 19 U.S.C. 1673b(c)(5), to permit the Department to disregard price or cost values without further investigation if it has determined that certain subsidies have existed with respect to those values, or if those price or cost values were subject to an AD order. This amendment clarifies the Department's authority for its existing practice, and does not impose any new requirements on the parties to AD proceedings that would require them to submit additional information or argument. Accordingly, we will apply this provision to determinations made on or after August 6, 2015.

Section 506 of the Act amends Section 782(a) of the Tariff Act of 1930, 19 U.S.C. 1677m(a), to identify the factors that the Department may take into account in determining whether accepting voluntary responses would be unduly burdensome. This amendment compliments the Department's voluntary respondent analysis and does not require parties to AD and CVD proceedings to submit additional information or argument. Accordingly, we will apply this provision to determinations made on or after August 6, 2015.

Classification

Pursuant to 5 U.S.C. 553(b)(A), notice and comment are not required for this rule because its intent is to interpret the Trade Preferences Extension Act to apply as explained above and to provide notice to the public. This interpretation is meant to lend clarity to the statutory terms and will reduce or eliminate any possible confusion about the application of the Act without creating any new law, rights or duties. See *General Motors Corp. v. Ruckelshaus*, 742 F.2d 1561, 1565 (D.C. Cir. 1984) (en banc) (finding that EPA's rule was interpretive because "the agency regarded its rule as interpretive"; "[its] entire justification for the rule is comprised of reasoned statutory interpretation, with reference to the language, purpose and legislative history of the [provision]"; and "most importantly, the rule did not create any new rights or duties . . ."). Because notice and an opportunity for comment are not required, no regulatory flexibility analysis is required and none has been prepared. The rule has been determined to be not significant for purposes of Executive Order 12866.

Dated: July 31, 2015.

Ronald K. Lorentzen

Acting Assistant Secretary for Enforcement and Compliance.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9723]

RIN 1545-BM73

Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to temporary regulations (TD 9723) that were published in the *Federal Register* on Friday, June 19, 2015 (80 FR 35207). The temporary regulations relate to multiemployer pension plans that are projected to have insufficient funds, at some point in the future, to pay the full benefits to which individuals will be entitled under the plans (referred to as plans in "critical and declining status").

DATES: This correction is effective August 6, 2015 and applicable June 19, 2015.

FOR FURTHER INFORMATION CONTACT: Department of the Treasury MPRA guidance information line at (202) 622-1559 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations (TD 9723) that are the subject of this correction are under section 432(e)(9) of the Internal Revenue Code.

Need for Correction

As published, the temporary regulations (TD 9723) contain an error that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is amended by making the following correcting amendments:

PART 1—INCOME TAXES

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

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

■ **Par. 2.** Section 1.432(e)(9)-1T is amended by revising the first sentence of paragraph (g)(1)(v) to read as follows:

§ 1.432(e)(9)-1T Benefit suspensions for multiemployer plans in critical and declining status (temporary).

* * * * *

(g) * * *

(1) * * *

(v) * * * An application for suspension that is not submitted in combination with an application to PBGC for a plan partition under section 4233 of ERISA generally will not be accepted unless the proposed effective date of the suspension is at least nine months from the date on which the application is submitted. * * *

Martin V. Franks,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9723]

RIN 1545-BM73

Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations; correction.

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