

accordance with the law and the public interest.

Postal mail addressed to the Commission is subject to delay due to heightened security screening. As a result, we encourage you to submit your comments online. To make sure that the Commission considers your online comment, you must file it at <https://ftcpublic.commentworks.com/ftc/autofuelratingscertnprm>, by following the instructions on the web-based form. If this Notice appears at <http://www.regulations.gov>, you also may file a comment through that Web site.

If you prefer to file your comment on paper, write "Fuel Rating Rule Review, 16 CFR Part 306, Project No. R811005" on your comment and on the envelope and mail your comment to the following address: Federal Trade Commission, Office of the Secretary, 600 Pennsylvania Avenue NW., Suite CC-5610 (Annex N), Washington, DC 20580, or deliver your comment to the following address: Federal Trade Commission, Office of the Secretary, Constitution Center, 400 7th Street SW., 5th Floor, Suite 5610 (Annex N), Washington, DC 20024. If possible, submit your paper comment to the Commission by courier or overnight service.

Visit the Commission Web site at <http://www.ftc.gov> to read the April 4, 2014 NPRM and the news release describing it. The FTC Act and other laws that the Commission administers permit the collection of public comments to consider and use in this proceeding as appropriate.

The Commission will consider all timely and responsive public comments that it receives on or before July 2, 2014. You can find more information, including routine uses permitted by the Privacy Act, in the Commission's privacy policy, at <http://www.ftc.gov/ftc/privacy.htm>.

By direction of the Commission.

**Donald S. Clark,**  
Secretary.

[FR Doc. 2014-12759 Filed 6-2-14; 8:45 am]

**BILLING CODE 6750-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-133495-13]

RIN 1545-BL78

#### Alternative Simplified Credit Election

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains proposed regulations relating to the election of the alternative simplified credit. The proposed regulations will affect certain taxpayers claiming the credit. In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations concerning the election of the alternative simplified credit. The text of those regulations also serves as the text of these proposed regulations.

**DATES:** Comments and requests for a public hearing must be received by September 2, 2014.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-133495-13), room 5205, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-133495-13), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-133495-13).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, David Selig, (202) 317-4137; concerning submission of comments and requests for a hearing, Oluwafunmilayo Taylor, (202) 317-6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR Part 1) relating to section 41. The temporary regulations provide guidance concerning the election of the alternative simplified credit (ASC) under section 41(c)(5). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

##### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that the

collection of information in these regulations will not have a significant economic impact on a substantial number of small entities. Although a substantial number of small entities may make an ASC election on an amended return pursuant to these regulations, the economic impact of any collection burden on these entities relating to this election is minimal because the regulations will result in a benefit to taxpayers by providing additional time for taxpayer to calculate and elect the ASC. Accordingly, a regulatory flexibility analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

#### Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be available at [www.regulations.gov](http://www.regulations.gov) or upon request.

A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is David Selig, Office of Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and the Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

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

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

Section 1.41-9 also issued under 26 U.S.C. 41(c)(5)(C). \* \* \*

■ **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.