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**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 9632]

RIN 1545-BL36

#### Shared Responsibility Payment for Not Maintaining Minimum Essential Coverage; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9632) that were published in the **Federal Register** on Friday, August 30, 2013. The final regulations provide guidance to individual taxpayers on the liability under section 5000A of the Internal Revenue Code for the shared responsibility payment for not maintaining minimum essential coverage.

**DATES:** This correction is effective December 26, 2013 and applicable beginning August 30, 2013.

**FOR FURTHER INFORMATION CONTACT:** John Lovelace, at (202) 622-4960 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9632) that are the subject of this correction is under section 5000A of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9632), published August 30, 2013 (78 FR 53646), contain errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the final regulations (TD 9632), that are the subject of FR Doc. 2013-21157, are corrected as follows:

1. On page 53646, first column, in the preamble, under the paragraph heading “Paperwork Reduction Act”, third line from the bottom of the column, the language “with the Paperwork and

Reduction Act” is corrected to read “with the Paperwork Reduction Act”.

2. On page 53646, second column, in the preamble, seventh line from the top of the page, the language “the amount of the penalty. The likely” is corrected to read “the amount of the payment. The likely”.

3. On page 53647, first column, in the preamble, fifth line of the first full paragraph, the language “approval for enrollment have minimum” is corrected to read “approval for enrollment has minimum”.

4. On page 53647, second column, in the preamble, twenty-fourth line from the top of the page, the language “qualifying relative, would prevent them” is corrected to read “qualifying relative, would prevent a taxpayer”.

5. On page 53647, third column, in the preamble, under the paragraph heading “2. Special Rule for Adopted Children”, fourth line of the second paragraph, the language “for shared responsibility payment for an” is corrected to read “for the shared responsibility payment for an”.

6. On page 53648, first column, in the preamble, under the paragraph heading “1. Insurance-related Terms”, the last sentence of the first paragraph, “The additional terms defined include health insurance coverage, individual health insurance coverage, individual market, and state.” is corrected to read “The additional terms defined include health insurance coverage, individual market, and state.”.

7. On page 53648, first column, in the preamble, under the paragraph heading “2. Household Income”, fifteenth line of the first paragraph, the language “income, the gross income of his or her” is corrected to read “income the gross income of his or her”.

8. On page 53648, third column, in the preamble, twelfth line of the second full paragraph, the language “will be effective starting January 1, 2014” is corrected to read “will be effective starting January 1, 2014,”.

9. On page 53649, second column, in the preamble, fourth line of the first full paragraph, the language “and 1902(cc) of the Social Security Act,” is corrected to read “and 1902(cc) of the Social Security Act (42 U.S.C. 1396a(a)(10)(A)(ii)(XIX) and (cc))”.

10. On page 53649, third column, in the preamble, under the paragraph heading “4. Medicaid for the Medically Needy”, tenth line of the first paragraph, the language “and following (Subpart D). Over half of” is corrected to read “and following sections. Over half of”.

11. On page 53649, third column, in the preamble, under the paragraph heading “4. Medicaid for the Medically

Needy”, last line of the column, the language “coverage by the HHS Secretary, in” is corrected to read “coverage by the Secretary of HHS, in”.

12. On page 53650, first column, in the preamble, first and second lines from the top of the page, the language “consultation with the Treasury Secretary, under section 5000A(f)(1)(E).” is corrected to read “consultation with the Secretary of the Treasury, under section 5000A(f)(1)(E).”.

13. On page 53650, first column, in the preamble, under the paragraph heading “5. TRICARE”, the seventh and the twelfth lines of the second paragraph, the language “limited benefit” is corrected to read “limited-benefit”.

14. On page 53651, second column, in the preamble, first line from the top of the page, the language “responsibility penalty even if the” is corrected to read “responsibility payment even if the”.

15. On page 53652, first column, in the preamble, under the paragraph heading “C. Exempt Noncitizens”, twelfth and thirteenth line of the first paragraph, the language “taxable year if the individual is either (1) a nonresident alien as defined in” is corrected to read “taxable year if the individual either (1) is a nonresident alien as defined in”.

16. On page 53652, second column, in the preamble, under the paragraph heading “D. Incarcerated Individuals”, second and third lines of the first paragraph, the language “individual is exempt for a month for which the individual is incarcerated” is corrected to read “individual is exempt for a month when the individual is incarcerated”.

17. On page 53652, second column, in the preamble, under the paragraph heading “D. Incarcerated Individuals”, tenth line of the third paragraph, the language “receive benefits for healthcare provided” is corrected to read “receive benefits for health care provided”.

18. On page 53652, third column, in the preamble, fourteenth line of the second full paragraph, the language “that are excluded from the individual’s” is corrected to read “that are excluded from the employee’s”.

19. On page 53653, third column, in the preamble, fourth through the sixth line from the top of the page, the language “applicable plan, when a plan is not offered that covers members of the entire tax household, be revocable. The” is corrected to read “applicable plan when a plan is not offered that covers members of the entire non-exempt family, be revocable. The”.

20. On page 53653, third column, in the preamble, the third full paragraph,

is corrected to read “It is anticipated that future HHS guidance will specify that when determining eligibility for the hardship exemption for individuals who lack affordable coverage based on projected income described in 45 CFR 155.605(g)(2), the Exchange will calculate advance payments of the premium tax credit using the rules specified in the regulations under section 36B, providing that individuals who have minimum essential coverage are excluded from the computation of the applicable benchmark plan. This treatment will ensure that Exchanges can reuse existing advance payment functionality instead of having to develop additional functionality for the sole purpose of supporting this exemption.”.

21. On page 53654, second column, third line from the bottom of the first full paragraph, the language “through Indian Health Service in” is corrected to read “through the Indian Health Service in”.

22. On page 53654, second column, in the preamble, under the paragraph heading “*H. Short Coverage Gap*”, fourteenth line of the first paragraph, the language “(February) in conjunction with the one” is corrected to read “(February) in conjunction with the one”.

23. On page 53655, first column, seventh line from the top of the page, the language “section 5000A for the short coverage gap” is corrected to read “section 5000A for purposes of the short coverage gap”.

24. On page 53655, second column, in the preamble, seventh and eighth lines of the second full paragraph, the language “exemptions on a Federal income tax return.” is corrected to read “exemption on Federal income tax returns.”.

25. On page 53655, third column, in the preamble, under the paragraph heading “*Special Analyses*”, tenth line of the first paragraph, the language “to these regulations, and, because the” is corrected to read “to these regulations and, because the”.

**Martin V. Franks,**

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

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## LIBRARY OF CONGRESS

### Copyright Office

#### 37 CFR Part 201

[Docket No. 2012-5]

#### Verification of Statements of Account Submitted by Cable Operators and Satellite Carriers

**AGENCY:** U.S. Copyright Office, Library of Congress.

**ACTION:** Interim rule.

**SUMMARY:** The U.S. Copyright Office is adopting an interim regulation that implements certain aspects of the Satellite Television Extension and Localism Act of 2010 (“STELA”). Cable operators and satellite carriers must file statements of account (“SOAs”) and deposit royalty fees with the Office in order to use the statutory licenses that allow for the retransmission of over-the-air broadcast signals. The Office published two notices of proposed rulemaking concerning a new process to allow copyright owners to audit the SOAs and associated royalty payments. The Office received extensive comments on its proposed audit procedures and is carefully reviewing these comments to address them as appropriate in a final rule. In the meantime, the Office is issuing an interim rule to establish the procedure for filing a notice of intent to audit one or more SOAs.

**DATES:** *Effective Date:* December 26, 2013.

**FOR FURTHER INFORMATION CONTACT:**

Jacqueline C. Charlesworth, General Counsel, or Erik Bertin, Attorney Advisor, U.S. Copyright Office, P.O. Box 70400, Washington, DC 20024-0400. *Telephone:* (202) 707-8380. *Telefax:* (202) 707-8366.

**SUPPLEMENTARY INFORMATION:** STELA amended the Copyright Act by directing the Register of Copyrights to issue regulations to allow copyright owners to audit the SOAs and royalty fees that cable operators and satellite carriers file with the Office. *See* 17 U.S.C. 111(d)(6), 119(b)(2). On June 14, 2012, the Office published a notice of proposed rulemaking that set forth an initial proposal for this procedure. *See* 77 FR 35643. The Office received extensive comments from groups representing copyright owners, cable operators, and individual companies that use the statutory licenses. The parties offered conflicting points of view on nearly every aspect of the proposal, including the procedures for selecting an auditor, for protecting the confidentiality of the licensee’s records, for correcting the

errors and underpayments identified in the auditor’s report, and for allocating the cost of the audit procedure between the copyright owners and the licensee.

The Office carefully studied these comments and revised its proposal based on the suggestions that it received. The revised proposal was published for comment on May 9, 2013. *See* 78 FR 27137. The Office received comments from a wide range of stakeholders, and once again, the parties raised a number of complex issues, such as the records retention requirement and the procedure for expanding or suspending the scope of the audit.

The Office is carefully reviewing these comments and intends to issue a final rule that strikes an appropriate balance between the interests of the copyright owners and the cable and satellite licensees in the audit process. In the meantime, the Office is issuing an interim rule that addresses a procedural issue—the provision of notice of an intent to audit—that was not contested by the parties.

The Office’s initial proposal explained that a copyright owner may initiate an audit by filing a notice with the Office. It explained that the notice should identify the SOAs to be included in the audit and the licensee that filed those SOAs. In addition, the notice should provide contact information for the copyright owner, along with a brief statement establishing that the copyright owner owns at least one work that was included in a secondary transmission made by that licensee during the accounting period or periods subject to audit. The proposed regulation further provided that a notice of intent to audit a particular SOA should be submitted within three years after the last day of the year in which that SOA was filed. It also explained that the copyright owner should provide a copy of the notice to the licensee on the same date that the notice is filed with the Office. It stated that the Office would publish this notice in the **Federal Register**. Within 30 days thereafter, any other copyright owner that wished to participate in the audit would be required to notify both the copyright owner that filed the notice and the licensee to be subject to the audit. Copyright owners that failed to comply with this requirement would not be permitted to participate in the audit process and would not be permitted to audit the same SOAs in a subsequent proceeding.

All of the parties agreed with this proposal. A group representing the copyright owners offered a minor suggestion for clarifying one aspect of this procedure, namely, that a group