

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.

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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”.

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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: 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