§ 997.24 Gaps Identification.

(a) To become certified, a RICE must identify gaps in observation coverage needs for capital improvements of Federal assets and non-Federal assets of the System, or other recommendations to assist in the development of annual and long-terms plans and transmit such information to the Interagency Ocean Observing Committee via the Program Office. 

(b) The RICE application shall

1. Document that the RICE’s asset inventory contains up-to-date information. This could be demonstrated by a database or portal accessible for public viewing and capable of producing a regional summary of observing capacity;

2. Provide a regional Build-out Plan that identifies the regional priorities for products and services, based on its understanding of regional needs, and a description of the integrated system (observations, modeling, data management, product development, outreach, and R&D). The RICE shall review and update the Build-out Plan at least once every five years; and

3. Document the priority regional gaps in observation coverage needs, as determined by an analysis of the RICE asset inventory and Build-out Plan. The RICE shall review and update the analysis of priority regional gaps in observation coverage needs at least once every five years.

§ 997.25 Financial Oversight.

(a) To become certified, a RICE must comply with all financial oversight requirements established by the Administrator, including requirement relating to audits. 33 U.S.C. 3603(c)(4)(A)(v).

(b) The RICE’s application shall document compliance with the terms and conditions set forth in 2 CFR Part 215—Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, Subpart C—Post Award Requirements. This Subpart prescribes standards for financial management systems, among others. (Compliance with this criterion can be demonstrated by referencing any existing grant, cooperative agreement, or contract the RICE has with NOAA.)

(c) The RICE shall document annually the RICE’s operating and maintenance costs for all observing platforms and sensors, etc., owned and/or operated by the RICE.

§§ 997.26 through 997.29 [Reserved]

§ 997.30 Civil Liability.

(a) For purposes of determining liability arising from the dissemination and use of observation data gathered pursuant to the ICOOS Act and these regulations, any non-Federal asset or regional information coordination entity incorporated into the System by contract, lease, grant, or cooperative agreement that is participating in the System shall be considered to be part of the National Oceanic and Atmospheric Administration. Any employee of such a non-Federal asset or regional information coordination entity, while operating within the scope of his or her employment in carrying out the purposes of this subtitle, with respect to tort liability, is deemed to be an employee of the Federal Government.

(b) The ICOOS Act’s grant of civil liability protection (and thus the RICE’s limited status as part of NOAA) applies only to a RICE that:

1. Is participating in the System, meaning the RICE has been certified by NOAA in accordance with the ICOOS Act and these regulations; and

2. Has been integrated into the System by contract, lease, grant or cooperative agreement with NOAA.

(c) An “employee” of a regional information coordination entity is an individual who satisfies all of the following requirements:

1. The individual is employed or contracted by a certified RICE that has been integrated into the System by contract, lease, grant or cooperative agreement with NOAA, and that is participating in the System, as defined in § 997.30(b), above;

2. The individual is identified by the RICE, as required in § 997.23(d)(3), as one of three individuals responsible for the collection, management, or dissemination of ocean, coastal, and Great Lakes observation data; and

3. The individual is responsive to federal government control.

(d) The protection afforded to employees of a RICE with regard to liability applies only to specific individuals employed or contracted by a RICE who meet the requirements of § 997.30(c) and who are responsible for the collection, management, or dissemination of ocean, coastal, and Great Lakes observation data. The RICE must identify to NOAA’s satisfaction:

1. The individual responsible for overall system management, (2) as applicable, the individual responsible for observations system management, and (3) the individual responsible for management of data operations. In accepting certification, the RICE will concede to NOAA the power to ensure these individuals comply with the requirements of the program regulations in their daily operations and that they are responsive to NOAA through the agreement the RICE has with NOAA.

[FR Doc. 2013–15823 Filed 7–1–13; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–140789–12]

RIN 1545–BL42

Information Reporting for Affordable Insurance Exchanges

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to requirements for Affordable Insurance Exchanges (Exchanges) to report information relating to the health insurance premium tax credit enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010. These proposed regulations affect Exchanges that make qualified health plans available to individuals and employers.

DATES: Written (including electronic) comments and requests for a public hearing must be received by September 3, 2013.

ADDRESSES: Send submissions to: CC:PA:LDP:PR (REG–140789–12), Room 5203, Internal Revenue Service, P.O. 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:LDP:PR (REG–140789–12), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC, or sent electronically via the Federal eRulemaking Portal at
The collection of information contained in this notice of proposed rulemaking is covered under OMB Control Number 1545–2232 and will be submitted to the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:M:PT:TESP, Washington, DC 20224. Comments on the collection of information should be received by September 3, 2013. Comments are specifically requested concerning:

- Whether the proposed collection of information is necessary for the proper performance of the functions of the IRS, including whether the information will have practical utility;
- How the quality, utility, and clarity of the information to be collected may be enhanced;
- How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology;
- Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

The collection of information in these proposed regulations is in § 1.36B–5 and will be reported on Form 1095–A. The collection of information is necessary to compute the premium tax credit and to reconcile the amount of the premium tax credit with advance credit payments made under section 1412 of the Patient Protection and Affordable Care Act (42 U.S.C. 18082). The collection of information is required to comply with the provisions of section 36B(f)(3) of the Internal Revenue Code (Code). The likely respondents are Exchanges established under section 1311 or 1321 of the Patient Protection and Affordable Care Act (42 U.S.C. 13031 or 42 U.S.C. 18041).

The estimated total annual reporting burden is 12,060 hours. The estimated annual burden per respondent is 670 hours and the estimated number of respondents is 18.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

**Background**

Beginning in 2014, under the Patient Protection and Affordable Care Act, Public Law 111–148 (124 Stat. 119 (2010)), and the Health Care and Education Reconciliation Act of 2010, Public Law 111–152 (124 Stat. 1029 (2010)) (collectively, the Affordable Care Act), individuals and small businesses will be able to purchase private health insurance through competitive marketplaces called Exchanges (also called Health Insurance Marketplaces). Section 1401 of the Affordable Care Act enacted section 36B, allowing a refundable premium tax credit to help individuals and families afford health insurance purchased through an Exchange. The section 36B credit makes health insurance affordable by reducing a taxpayer’s out-of-pocket premium cost.

Under section 1411 of the Affordable Care Act (42 U.S.C. 18081), an Exchange makes an advance determination of credit eligibility for individuals enrolling in coverage through the Exchange and seeking financial assistance. Using information available at the time of enrollment, the Exchange determines (1) whether the individual meets the income and other requirements for advance credit payments, and (2) the amount of the advance payments. Advance credit payments are made monthly under section 1412 of the Affordable Care Act (42 U.S.C. 18082) to the issuer of the qualified health plan in which the individual enrolls.

Under section 36B(f)(1), taxpayers who receive advance credit payments must reconcile the amount of the advance payment with the amount of the premium tax credit computed on the taxpayer’s income tax return. A taxpayer who receives excess advance payments must treat the excess amount as additional tax under section 36B(f)(2). Taxpayers whose credit amount exceeds the amount of advance payments for the taxable year may receive the excess as additional credit. Taxpayers who do not seek advance credit payments also may claim the premium tax credit on the income tax return.

Section 36B(f)(3) directs Exchanges to report to the IRS and to taxpayers certain information required to reconcile the premium tax credit with advance credit payments and to administer the premium tax credit generally. The required information relates to the enrollment of a taxpayer and taxpayer’s family in a qualified health plan through the Exchange and includes (1) the level of coverage, (2) identifying information for the primary insured and each enrollee, (3) the amount of premiums and advance credit payments for the coverage, (4) information concerning, for example, a change in circumstances provided to the Exchange necessary to determine eligibility for and the amount of the credit, and (5) other information necessary to determine if a taxpayer has received the appropriate advance credit payments.

Final regulations under section 36B (TD 9590) were issued on May 23, 2012 (77 FR 30377). Section 1.36B–5 identifies the information (primarily based on the statutory language) that Exchanges must report to the IRS and taxpayers and indicates that the time and manner requirements for reporting this information would be provided in subsequent guidance. Accordingly, these proposed regulations amend § 1.36B–5. propose detailed rules for information reporting by Exchanges, and describe specific information that has been identified since publication of the final regulations that is necessary for efficient tax administration.

**Explanation of Provisions**

1. **Information Reporting to the IRS**

   **a. Information Required To Be Reported**

   The proposed regulations require Exchanges to report information concerning individuals enrolled in qualified health plans, including the monthly amount of advance credit payments, if any. Consistent with the statute, the proposed regulations require Exchanges to report taxpayer identification numbers. It is anticipated that Exchanges will report only Social Security numbers and provide an individual’s date of birth if a Social Security number is not available.

   **b. Time and Manner of Reporting**

   The proposed regulations require Exchanges to report the specified information for each qualified health plan electronically to the IRS on an annual and, to facilitate efficient tax administration, a monthly basis, and specify the information that must be reported in each category. Under the proposed regulations, Exchanges must
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 has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and, because the regulations do not impose a collection of information requirement on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its 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 as prescribed in this preamble under the ADDRESSES heading. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person who timely submits written comments. If a public hearing is scheduled, notice of the date, time and place for the hearing will be published in the Federal Register.

Drafting Information

The principal authors of these proposed regulations are Shareen S. Pflanz and Stephen J. Toomey of the Office of Associate Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and the Treasury Department participated in the development of the regulations.

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 1 is amended by adding entries in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * *
the Internal Revenue Service on or before January 31 of the year following the calendar year of coverage the following information for each qualified health plan in which an individual or a member of the individual’s family enrolls through the Exchange—

(i) The name, address, and taxpayer identification number (TIN), or date of birth if a TIN is not available, of an individual enrolling, or enrolling a family member, in coverage approved for advance credit payments (taxpayer), and the name and TIN of the individual’s spouse, if applicable;

(ii) The name, address, and TIN, or date of birth if a TIN is not available, of an adult enrolling in coverage or enrolling one or more members of a family in coverage and either not requesting or not approved for advance credit payments (responsible adult);

(iii) The name and TIN, or date of birth if a TIN is not available, and dates of coverage for each individual covered under the plan;

(iv) The monthly premium for the applicable benchmark plan used to compute advance credit payments;

(v) For a responsible adult, the premium for the applicable benchmark plan that would apply to the individuals enrolled in a qualified health plan;

(vi) The monthly premium for the plan or plans in which a taxpayer, responsible adult, or family member enrolls, without reduction for advance credit payments, including the amount of premiums for a stand-alone dental plan allocated to pediatric dental benefits;

(vii) The amount of the advance credit payments made on a taxpayer’s behalf each month;

(viii) The name of the qualified health plan issuer and the issuer’s employer identification number (EIN);

(ix) The qualified health plan policy number;

(x) The Exchange’s unique identifier; and

(xi) Any other information specified by forms or instructions or in published guidance, see § 601.601(d) of this chapter.

(2) Information reported monthly. For each calendar month, an Exchange must report to the Internal Revenue Service, on or before the fifteenth day following each month of coverage, the information described in paragraph (b)(1) of this section and the following information—

(i) Whether the individuals enrolled in the qualified health plan are the taxpayer’s dependents;

(ii) Information on employment (to the extent this information is provided to the Exchange) consisting of—

(A) The name, address, and EIN of each employer of the taxpayer, taxpayer’s spouse, and each individual covered by the qualified health plan or plans; and

(B) An indication of whether an employer offered minimum essential coverage, and, if so, the amount of the employee’s required contribution for self-only coverage and the Exchange’s determination of whether the employer coverage was affordable and provided minimum value;

(iii) The unique number that identifies the specific account of the taxpayer or responsible individual to enable data association from month to month;

(iv) The name and TIN, or date of birth if a TIN is not available, of each individual for whom the Exchange has granted an exemption from coverage under section 5000A(e) and the related regulations, the months for which the exemption is in effect, and the exemption certificate number; and

(v) Any other information specified by forms or instructions or in published guidance, see § 601.601(d) of this chapter.

(c) Alternative to reporting applicable benchmark plan. An Exchange satisfies the requirement in paragraph (b)(1)(v) of this section if, on or before January 1 of each year after 2014, the Exchange provides a reasonable method that any individual may use to determine the premium for the applicable benchmark plan that applies to the individual’s coverage family for the prior calendar year for purposes of determining the individual’s premium tax credit.

(d) Electronic filing. An Exchange must submit the reports to the IRS required under this section in electronic format. The information reported monthly will be submitted to the IRS through the Department of Health and Human Services.

(e) Annual statement to be furnished to taxpayer—(i) In general. An Exchange must furnish to each taxpayer or responsible adult who enrolled, or whose family member enrolled, in a qualified health plan through the Exchange a written statement showing—

(I) The name and address of the taxpayer or responsible adult; and

(II) The information described in paragraph (b)(1) of this section for the previous calendar year.

(ii) Form of the statement. A statement required under this paragraph (e) may be made by furnishing to the taxpayer or responsible adult identified in the annual report a copy of the report filed with the IRS or on a substitute statement. A substitute statement must include the information required to be shown on the report filed with the IRS and must comply with requirements in published guidance (see § 601.601(d)(2) of this chapter) relating to substitute statements. An IRS truncated taxpayer identifying number may be used as the identifying number for an individual in lieu of the identifying number appearing on the corresponding information report filed with the IRS.

(iii) Change in hardware or software requirements. If a change in the hardware or software required to access the statement creates a material risk that a recipient will not be able to access a statement, an Exchange, prior to changing the hardware or software, notify the recipient. The notice must
describe the revised hardware and software required to access the
statement and inform the recipient that a new consent to receive the statement
in the revised electronic format must be provided to the Exchange. After
implementing the revised hardware and software, the Exchange must obtain a
new consent or confirmation of consent from the recipient to receive the statement electronically.

(iv) Examples. The following examples illustrate the rules of this paragraph (f)(2):

Example 1. Furnisher F sends Recipient R

(a) a letter stating that R may consent to receive the statement required under section 36B
electronically on a Web site instead of in a
paper format. The letter contains instructions explaining how to consent to receive the
statement electronically by accessing the Web site, downloading and completing the
consent document, and emailing the completed consent to F. The consent
document posted on the Web site uses the same electronic format that F will use for the
electronically furnished statement. R reads the instructions and submits the consent
in the manner provided in the instructions. R has consented to receive the statement
required under section 36B electronically in the manner described in paragraph (f)(2)(i) of
this section.

Example 2. Furnisher F sends Recipient R

an email stating that R may consent to
receive the statement required under section 36B electronically instead of in a paper
format. The email contains an attachment
instructing R how to consent to receive the
statement required under section 36B electronically. The email attachment uses the
same electronic format that F will use for the electronically furnished statement. R opens
the attachment, reads the instructions, and submits the consent in the manner provided in the
instructions. R has consented to receive the statement required under section 36B electronically in the manner described in paragraph (f)(2)(i) of this section.

Example 3. Furnisher F posts a notice on

its Web site stating that Recipient R may receive the statement required under section 36B
electronically instead of in a paper
format. The Web site contains instructions on how R may access a secure Web page and
consent to receive the statements electronically. R accesses the secure Web page and
follows the instructions for giving consent. R has consented to receive the statement required under section 36B electronically in the manner described in paragraph (f)(2)(i) of this section.

(3) Required disclosures—(i) In

general. Prior to, or at the time of, an individual’s consent, an Exchange must provide to the individual a clear and
conspicuous disclosure statement containing each of the disclosures described in paragraphs (f)(3)(i) through (viii) of this section.

An Exchange must inform the recipient that the statement will be furnished on paper if the recipient does not consent to receive it electronically.

(iii) Scope and duration of consent. An Exchange must inform the recipient of the scope and duration of the consent. For example, the Exchange must inform the recipient whether the consent applies to each statement required to be furnished after the consent is given until it is withdrawn or only to the first statement required to be furnished following the consent.

(iv) Post-consent request for a paper statement. An Exchange must inform the recipient of any procedure for obtaining a paper copy of the recipient’s statement after giving the consent described in paragraph (f)(2)(i) of this section and whether a request for a paper statement will be treated as a withdrawal of consent.

(v) Withdrawal of consent. An Exchange must inform the recipient that—

(A) The recipient may withdraw consent by writing (electronically or on paper) to the person or department whose name, mailing address, telephone number, and email address is provided in the disclosure statement;

(B) An Exchange will confirm the withdrawal and the date on which it takes effect in writing (either electronically or on paper); and

(C) A withdrawal of consent does not apply to a statement that was furnished electronically in the manner described in this paragraph (f) before the date on which the withdrawal of consent takes effect.

(vi) Notice of termination. An Exchange must inform the recipient of the conditions under which the Exchange will cease furnishing statements electronically to the recipient.

(vii) Updating information. An Exchange must inform the recipient of the procedures for updating the information needed to contact the recipient and notify the recipient of any change in the Exchange’s contact information.

(viii) Hardware and software requirements. An Exchange must provide the recipient with a description of the hardware and software required to access, print, and retain the statement, and the date when the statement will no longer be available on the Web site. The Exchange must advise the recipient that the statement may be required to be printed and attached to a Federal, State, or local income tax return.

(4) Format. The electronic version of the statement must contain all required information and comply with applicable published guidance (see § 601.601(d) of this chapter) relating to substitute statements to recipients.

(5) Notice—(i) In general. If a statement is furnished on a Web site, the Exchange must notify the recipient. The notice may be delivered by mail, electronic mail, or in person. The notice must provide instructions on how to access and print the statement and include the following statement in capital letters, “IMPORTANT TAX RETURN DOCUMENT AVAILABLE.” If the notice is provided by electronic mail, this statement must be on the subject line of the electronic mail.

(ii) Undeliverable electronic address. If an electronic notice described in paragraph (f)(5)(i) of this section is returned as undeliverable, and the Exchange cannot obtain the correct electronic address from the Exchange’s records or from the recipient, the Exchange must furnish the notice by mail or in person within 30 days after the electronic notice is returned.

(iii) Corrected statement. An Exchange must furnish a corrected statement to the recipient electronically if the original statement was furnished electronically. If the original statement was furnished through a Web site posting, the Exchange must notify the recipient that it has posted the corrected statement on the Web site in the manner described in paragraph (f)(5)(i) of this section within 30 days of the posting. The corrected statement or the notice must be furnished by mail or in person if—

(A) An electronic notice of the Web site posting of an original statement or the corrected statement was returned as undeliverable; and

(B) The recipient has not provided a new email address.

(6) Access period. Statements furnished on a Web site must be retained on the Web site through October 15 of the year following the calendar year to which the statements relate (or the first business day after October 15, if October 15 falls on a Saturday, Sunday, or legal holiday). The furnisher must maintain access to corrected statements that are posted on the Web site through October 15 of the year following the calendar year to which the statements relate (or the first business day after October 15, if October 15 falls on a Saturday, Sunday, or legal holiday) or the date 90 days after the corrected forms are posted, whichever is later.

(7) Paper statements after withdrawal of consent. An Exchange must furnish a paper statement if a recipient withdraws consent to receive a statement electronically and the withdrawal takes effect before the statement is furnished.
A paper statement furnished under this paragraph (f)(7) after the statement due date is timely if furnished within 30 days after the date the Exchange receives the withdrawal of consent.

(g) Effective/applicability date. This section applies for taxable years ending after December 31, 2013.

Beth Tucker,
Deputy Commissioner for Operations Support.

SUMMARY: The Food and Drug Administration (FDA) is correcting a proposed order that appeared in the Federal Register of June 12, 2013 (78 FR 35173). The document proposed to reclassify stair-climbing wheelchairs. The document was published with typographical errors in the DATES section of the document. This document corrects those errors.

FOR FURTHER INFORMATION CONTACT: Rebecca Nipper, Center for Devices and Radiological Health, 10903 New Hampshire Ave., Bldg. 66, Rm. 1540, Silver Spring, MD 20993, 301–796–6527.

SUPPLEMENTARY INFORMATION: In the FR Doc. 2013–13864, appearing on page 35173 in the Federal Register of Wednesday, June 12, 2013, the following correction is made.

On page 35173, in the third column, the first sentence under DATES is corrected to read “Submit either electronic or written comments on this proposed order by September 10, 2013.”

Dated: June 26, 2013.

Leslie Kux,
Assistant Commissioner for Policy.

ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD

36 CFR Part 1196


RIN 3014–AA11

Passenger Vessels Accessibility Guidelines

Correction

In proposed rule document 2013–14367, appearing on pages 38102–38159 in the issue of Tuesday, June 25, 2013, make the following correction:

PART 1196—PASSENGER VESSELS ACCESSIBILITY GUIDELINES [CORRECTED]

On page 38159, the figures titled as “Figure V703.7.2.2 International Symbol of TTY” and “Figure V703.7.2.3 Assistive Listening Systems” were inadvertently omitted after the figure titled “Figure V703.7.2.1 International Symbol of Accessibility” and are added to read as set forth below:

Figure V703.7.2.2 International Symbol of TTY

![Figure V703.7.2.2](image)

Figure V703.7.2.3 Assistive Listening Systems

![Figure V703.7.2.3](image)