

(c) If any medical examination or test conducted under paragraph (a) of this section is not administered or reported in substantial compliance with the provisions of part 718 of this subchapter, or does not provide sufficient information to allow the district director to decide whether the miner is eligible for benefits, the district director must schedule the miner for further examination and testing. Where the deficiencies in the report are the result of a lack of effort on the part of the miner, the miner will be afforded one additional opportunity to produce a satisfactory result. In order to determine whether any medical examination or test was administered and reported in substantial compliance with the provisions of part 718 of this subchapter, the district director may have any component of such examination or test reviewed by a physician selected by the district director.

\* \* \* \* \*

(e) The cost of any medical examination or test authorized under this section, including the cost of travel to and from the examination, must be paid by the fund. Reimbursement for overnight accommodations must not be authorized unless the district director determines that an adequate testing facility is unavailable within one day's round trip travel by automobile from the miner's residence. The fund must be reimbursed for such payments by an operator, if any, found liable for the payment of benefits to the claimant. If an operator fails to repay such expenses, with interest, upon request of the Office, the entire amount may be collected in an action brought under section 424 of the Act and § 725.603 of this part.

Signed at Washington, DC, this 3rd day of June, 2013.

**Gary A. Steinberg,**

*Acting Director, Office of Workers' Compensation Programs.*

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**BILLING CODE 4510-CR-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9612]

RIN 1545-BA53

#### Noncompensatory Partnership Options; Correction

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

**ACTION:** Correcting Amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9612) that were published in the **Federal Register** on Tuesday, February 5, 2013 (78 FR 7997) relating to the tax treatment of noncompensatory options and convertible instruments issued by a partnership. The final regulations generally provide that the exercise of a noncompensatory option does not cause the recognition of immediate income or loss by either the issuing partnership or the option holder. The final regulations also modify the regulations under section 704(b) regarding the maintenance of the partners' capital accounts and the determination of the partners' distributive shares of partnership items. The final regulations also contain a characterization rule providing that the holder of a noncompensatory option is treated as a partner under certain circumstances.

**DATES:** This correction is effective on June 13, 2013 and is applicable on or after February 5, 2013.

**FOR FURTHER INFORMATION CONTACT:** Benjamin Weaver, at (202) 622-3050 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final regulations that are the subject of this document are under sections 171, 704, 721, 761, 1272, 1273, and 1275 of the Internal Revenue Code.

##### **Need for Correction**

As published, the final regulations (TD 9612) contains an error that may prove to be misleading and is 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 corrected 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 1.704-1 is amended by revising the third sentence of paragraph (b)(5) *Example 32*(v) to read as follows:

##### **§ 1.704-1 Partner's distributive share.**

\* \* \* \* \*

(b) \* \* \*

(5) \* \* \*

*Example 32.* \* \* \*

(v) \* \* \* Under paragraph (b)(4)(x)(c) of this section, LLC must allocate the book gross income of \$3,000 equally among A, B, and C, but for tax purposes, however, LLC must allocate all of its gross income (\$3,000) to C. \* \* \*

\* \* \* \* \*

**Martin Franks,**

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

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF LABOR

### Occupational Safety and Health Administration

#### 29 CFR Parts 1910 and 1926

[Docket No. OSHA-2013-0005]

RIN 1218-AC77

#### Updating OSHA Standards Based on National Consensus Standards; Signage

**AGENCY:** Occupational Safety and Health Administration (OSHA), Department of Labor.

**ACTION:** Direct final rule; request for comments.

**SUMMARY:** The Occupational Safety and Health Administration ("OSHA" or "the Agency") is issuing this direct final rule to update its general industry and construction signage standards by adding references to the latest versions of the American National Standards Institute ("ANSI") standards on specifications for accident prevention signs and tags, ANSI Z535.1-2006(R2011), Z535.2-2011 and Z535.5-2011. In this rulemaking, OSHA is retaining the existing references to the earlier ANSI standards, ANSI Z53.1-1967, Z35.1-1968 and Z35.2-1968, in its signage standards, thereby providing employers an option to comply with the updated or earlier standards. OSHA also is incorporating by reference Part VI of the Manual of Uniform Traffic Control Devices ("MUTCD"), 1988 Edition, Revision 3, into the incorporation-by-reference section of the construction standards having inadvertently omitted this edition of the MUTCD from this section during an earlier rulemaking, and amending citations in two provisions of the construction standards to show the correct incorporation-by-reference section. In addition, OSHA is publishing a notice of proposed rulemaking in today's **Federal Register** adding the same references.