

request for a reconsideration is not a qualifying election under § 1.6015-2 or 1.6015-3, or a request under § 1.6015-4, for purposes of § 1.6015-1(h)(5). Any reconsideration of a final administrative determination by the IRS, and any notice or letter issued to the requesting spouse as a result of the reconsideration (such as Letter 4277C, Letter 5186C, Letter 5187C, or Letter 5188C), is not the IRS's final determination for purposes of section 6015(e) and is not subject to review by the Tax Court under section 6015(e) or § 1.6015-7.

(3) *Examples.* The following examples illustrate the rules of this paragraph (c):

*Example 1.* In January 2008, W became a limited partner in partnership P, and in February 2009, she started her own business from which she earned \$100,000 of gross income for the taxable year 2009. H and W filed a joint Federal income tax return for 2009, on which they claimed \$20,000 in losses from the investment in P, and they omitted W's self-employment tax. In March 2011, the IRS commenced an examination under the provisions of the Code for TEFRA partnership proceedings and sent H and W a notice of the proceeding under section 6223(a)(1). In September 2011, the IRS opened an examination of H and W's 2009 joint return regarding the omitted self-employment tax. In 2012, H decides to pursue relief under section 6015. H may file a request for relief as to liability for self-employment tax because he has received a notification of an examination informing him of potential liability. A request for relief regarding the TEFRA partnership proceeding, however, is premature under paragraph (b)(6) of this section. H must wait until the IRS sends him a notice of computational adjustment or assesses any liability resulting from the TEFRA partnership proceeding before he may file a request for relief from that liability. An assessment of tax in the TEFRA partnership proceeding would be separate from an assessment for the self-employment tax. Therefore, a subsequent request from H for relief from any liability resulting from the TEFRA partnership proceeding will not be precluded under this paragraph (c) by a previous request that H filed for relief from self-employment tax liability.

*Example 2.* On October 21, 2009, H filed a Form 8857 requesting relief under §§ 1.6015-2, 1.6015-3, and 1.6015-4 for an assessed deficiency relating to his joint income tax return for tax year 2004. On August 11, 2010, the IRS issued a final administrative determination denying H relief from the liability for tax year 2004. Under section 6015(e), H had until November 9, 2010, to file a petition to the Tax Court to challenge the denial of relief. H did not timely file a petition. On October 3, 2011, H submitted information with respect to his claim for relief for tax year 2004 that he did not previously provide. The IRS considered the new information pursuant to its established reconsideration process in IRM 25.15.17 (Rev. 03/08/2013) and informed H on January 25, 2012, via Letter 4277C that he

was still not entitled to relief under any subsection of section 6015. Letter 4277C is not a final administrative determination and did not confer any new rights for H to file a petition to the Tax Court to challenge the final administrative determination issued on August 11, 2010, or the denial of relief from the IRS's reconsideration.

■ **Par 6.** Section 1.6015-9 is revised to read as follows:

**§ 1.6015-9 Effective/applicability date.**

(a) *In general.* Except as provided in paragraph (b) of this section, §§ 1.6015-0 through 1.6015-9 are applicable for all elections under § 1.6015-2 or 1.6015-3 or any requests for relief under § 1.6015-4 filed on or after July 18, 2002.

(b) Except for the rules for determining the timeliness of an election under § 1.6015-2 or 1.6015-3, or a request for equitable relief under § 1.6015-4 in paragraphs (b)(1) and (b)(2) of § 1.6015-5, § 1.6015-5 is applicable to any election under § 1.6015-2 or 1.6015-3, or to any request for equitable relief under § 1.6015-4, filed on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**. The rules for determining the timeliness of an election under § 1.6015-2 or 1.6015-3, or a request for equitable relief under § 1.6015-4 in paragraphs (b)(1) and (b)(2) of § 1.6015-5 are applicable to any election under § 1.6015-2 or 1.6015-3, or to any request for equitable relief under § 1.6015-4, filed on or after July 25, 2011 (the date that Notice 2011-70, 2011-32 IRB 135, was issued to the public).

**Beth Tucker,**

*Deputy Commissioner for Operations Support.*

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**ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD**

**36 CFR Part 1196**

[Docket No. ATBCB-2013-0003]

RIN 3014-AA11

**Passenger Vessels Accessibility Guidelines**

**AGENCY:** Architectural and Transportation Barriers Compliance Board.

**ACTION:** Notice of proposed rulemaking; extension of comment period.

**SUMMARY:** The Architectural and Transportation Barriers Compliance

Board (Access Board) is extending until January 24, 2014, the comment period for the notice entitled "Passenger Vessels Accessibility Guidelines," that appeared in the **Federal Register** on June 25, 2013. In that notice, the Access Board proposed accessibility guidelines for passenger vessels and requested comments by September 23, 2013. The Access Board is taking this action to allow interested persons additional time to submit comments.

**DATES:** For the proposed rule published June 25, 2013 (78 FR 38102), submit comments by January 24, 2014.

**ADDRESSES:** Submit comments by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments. Regulations.gov ID for this docket is ATBCB-2013-0003.
- *Email:* [pvag@access-board.gov](mailto:pvag@access-board.gov). Include docket number ATBCB-2013-0003 in the subject line of the message.
- *Fax:* 202-272-0081.
- *Mail or Hand Delivery/Courier:* Paul Beatty, Access Board, 1331 F Street NW., Suite 1000, Washington, DC 20004-1111.

All comments received, including any personal information provided, will be posted without change to <http://www.regulations.gov> and are available for public viewing.

**FOR FURTHER INFORMATION CONTACT:** Paul Beatty, Access Board, 1331 F Street NW., Suite 1000, Washington, DC 20004-1111. Telephone: (202) 272-0012 (voice) or (202) 272-0072 (TTY). Email address: [pvag@access-board.gov](mailto:pvag@access-board.gov).

**SUPPLEMENTARY INFORMATION:** On June 25, 2013, the Architectural and Transportation Barriers Compliance Board (Access Board) issued proposed accessibility guidelines for the construction and alteration of passenger vessels covered by the Americans with Disabilities Act to ensure that the vessels are readily accessible to and usable by passengers with disabilities. See 78 FR 38102, June 25, 2013. In that notice, the Access Board requested comments by September 23, 2013.

On July 15, 2013, the Cruise Lines International Association requested that the 90-day comment period be extended by an additional 120 days to review and more fully assess the proposed rule. Although the Access Board has already provided a 90-day comment period and has held a public hearing on the proposed rule, the Board will provide additional time for the public to submit comments on this proposed rule. The

new comment period ends on January 24, 2014.

**David M. Capozzi,**  
*Executive Director.*

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**DEPARTMENT OF HEALTH AND HUMAN SERVICES****45 CFR Part 98****Child Care and Development Fund (CCDF) Program; Reopening of Comment Period**

**AGENCY:** Administration for Children and Families, Department of Health and Human Services.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** The Administration for Children and Families within the U.S. Department of Health and Human Services (HHS) is reopening and extending the period to submit comments on the proposed rule for the Child Care and Development Fund (CCDF), published in the **Federal Register** of May 20, 2013. The proposed

rule makes changes to the CCDF regulatory provisions in order to strengthen health and safety requirements for child care providers, reflect current State and local practices to improve the quality of child care, infuse new accountability for Federal tax dollars, and leverage the latest knowledge and research in the field of early care and education to better serve low-income children and families.

**DATES:** The comment period for the proposed rule that published May 20, 2013 (78 FR 29441), is reopened. Comments will be received through August 23, 2013. To receive consideration comments must be received no later than 11:59 p.m. E.D.T. on that date.

**ADDRESSES:** You may submit written comments to the following address: Office of Child Care, 370 L'Enfant Promenade SW., Washington, DC 20024, Attention: Cheryl Vincent, Office of Child Care, or electronically via the Internet at: <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Cheryl Vincent, Office of Child Care, 202-205-0750 (not a toll-free call). Deaf and hearing impaired individuals may call the Federal Dual Party Relay

Service at 1-800-877-8339 between 8 a.m. and 7 p.m. Eastern Time.

**SUPPLEMENTARY INFORMATION:** HHS published a proposed rule for the Child Care and Development Fund (CCDF) in the **Federal Register** on May 20, 2013 (78 FR 29441) with a deadline for public comments on April 5, 2013 by 11:59 p.m. E.D.T. The Web site for submitting public comments, <http://www.regulations.gov>, experienced technical difficulties and was unavailable for periods of time during the several days prior to this deadline and many commenters reported difficulty submitting their comments using this mechanism. In addition, the site was shut down for maintenance at 6 p.m. E.D.T. on Monday, August 5th shortening the time allowed for submitting public comment. Therefore, HHS is re-opening the comment period for 10 days to ensure all interested parties have an opportunity to submit comment on the proposed rule.

Dated: August 9, 2013.

**Kathleen Sebelius,**  
*Secretary.*

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