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IRS Corrects Errors in Proposed Regs on Community Health Needs Assessment Requirements.

The IRS has corrected errors in the preamble to and in the text of proposed regulations (REG-106499-12) that provide guidance to charitable hospital organizations on the community health needs assessment requirements and related excise tax and reporting obligations.

Community Health Needs Assessments for

Charitable Hospitals; Correction

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 53

[REG-106499-12]

RIN 1545-BL30

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking that was published in the Federal Register on Friday, April 5, 2013. The proposed regulations provide guidance to charitable hospital organizations on the community health needs assessment requirements, and related excise tax and reporting obligations, enacted as part of the Patient Protection and Affordable Care Act of 2010. These proposed regulations also clarify the consequences for failing to meet these and other requirements for charitable hospital organizations.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano at (202) 622-6070 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-106499-12) that is the subject of these corrections provides guidance to charitable hospital organizations under sections 501(r), 4959, 6012, and 6033 of the Internal Revenue Code.

Need for Correction

As published April 5, 2013 (78 FR 20523), the notice of proposed rulemaking (REG-106499-12)

contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-106499-12), that was the subject of FR Doc. 2013-07959, is corrected as follows:

1. On page 20523, in the preamble, column 3, under the paragraph heading “Paperwork Reduction Act”, line 3 from the top of the paragraph, the language “Return of Organization Exempt from” is corrected to read “Return of Organization Exempt From”

2. On page 20526, in the preamble, column 2, under the paragraph heading “e. Activities Unrelated to the Operation of a Hospital Facility”, lines 11 and 12 of the first full paragraph, the language “organization operates. Similarly, section 1.501(r)-2 of these proposed regulations” is corrected to read “organization operates. Similarly, § 1.501(r)-2 of these proposed regulations”.

3. On page 20537, in the preamble, column 3, under the paragraph heading “Special Analyses”, line 9 from the top of the page, the language “§ 1.501(r)-3 and § 1.6033-2(a)(2)(ii)(l) of” is corrected to read “Effective/Applicability Dates”, line 9 from the top of the page, the language “§ 1.501(r)-3 and § 1.6033-2(a)(2)(ii)(l) of”.

4. On page 20537, in the preamble, column 3, under the paragraph heading “Special Analyses”, line 3 of the second full paragraph, the language “2(a)(2)(ii)(l) of the regulations requires” is corrected to read “2(a)(2)(ii)(l) of the regulations requires”

§ 1.501(r)-1 [Corrected]

5. On Page 20539, column 1, paragraph (c)(3), the last sentence of the paragraph, the language “In addition, a partnership agreement includes provisions of Federal, state, or local law, as in effect before March 23, 2010, that govern the affairs of the partnership or are considered under such law to be part of the agreement.” is corrected to read “In addition, a partnership agreement includes provisions of federal, state, or local law, as in effect before March 23, 2010, that govern the affairs of the partnership or are considered under such law to be part of the agreement.”

§ 1.6012-3 [Corrected]

6. On page 20543, column 3, paragraph (a)(10) in the heading, the language “Hospital organizations organized as trust with noncompliant hospital facilities.” is corrected to read “Hospital organizations organized as trusts with noncompliant hospital facilities.”.

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