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## **IRS Issues Final, Temporary Regs on Excise Tax Return Requirement for Charitable Hospitals.**

The IRS has issued final and temporary regulations requiring charitable hospital organizations that are liable for an excise tax for failing to meet the community health needs assessment requirements for any tax year to file Form 4720, "Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code." (T.D. 9629)

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