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IRS RP-2015-21: ACA - Correction and Disclosure Procedures for Charitable Hospitals.

[Revenue Procedure 2015-21](#) provides correction and disclosure procedures under which failures to meet the additional requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010 will be excused. This revenue procedure affects charitable hospital organizations.

Revenue Procedure 2015-21 will be published in Internal Revenue Bulletin 2015-13 on March 30, 2015.

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