



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 9645]

RIN 1545-BK54

Rules Relating to Additional Medicare; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9645) that were published in the **Federal Register** on Friday, November 29, 2013. The final regulations are relating to Additional Hospital Insurance Tax on income above threshold amounts, as added by the Affordable Care Act.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning November 29, 2013.

FOR FURTHER INFORMATION CONTACT: Andrew K. Holubeck, at (202) 317- 4774 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9645) that are the subject of this correction are issued in connection with the Additional Hospital Insurance Tax on income above threshold amounts (“Additional Medicare Tax”), as added by section 9015 of the Patient

Protection and Affordable Care Act (PPACA), Public Law 111-148 (124 Stat. 119 (2010)), and as amended by section 10906 of the PPACA and section 1402(b) of the Health Care and Education Reconciliation Act of 2010, Public Law 111-152.

Need for Correction

As published, the final regulations (TD 9645), published November 29, 2013 (78 FR 71468), contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

Correction of Publication

Accordingly, 26 CFR part 31 is corrected by making the following correcting amendments:

PART 31—EMPLOYMENT TAXERS AND COLLECTION OF INCOME TAX AT THE SOURCE

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 ***

Par. 2. Section 31.3101-2 is amended by revising paragraph (d) to read as follows:

§ 31.3101-2 Rates and computation of employee tax.

* * * * *

(d) Effective/applicability date. Paragraphs (a), (b), and (c) of this section apply to quarters beginning on or after November 29, 2013.

Par. 3. Section 31.6011(a)-1 is amended by revising the first sentence of paragraph (g) to read as follows:

§31.6011(a)-1 Returns under Federal Insurance Contributions Act.

* * * * *

(g) * * * An employee who is paid wages, as defined in section 3121(a), subject to the tax under section 3101(b)(2)(Additional Medicare Tax), must make a return for the taxable year in respect of such tax. * * *

* * * * *

Par. 4. Section 31.6413(a)-2 is amended by revising paragraph (e) to read as follows:

§31.6413(a)-2 Adjustments of overpayments.

* * * * *

(e) Effective/applicability date. Paragraphs (a) and (b) of this section apply to adjusted returns filed on or after November 29, 2013.

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

[FR Doc. 2014-01619 Filed 01/28/2014 at 8:45 am; Publication Date: 01/29/2014]