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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-141036-13]

RIN 1545-BL91

Minimum Essential Coverage and Other Rules Regarding the Shared Responsibility Payment for Individuals; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains corrections to a notice of proposed notice of proposed and notice of public hearing (REG-141036-13) that was published in the **Federal Register** on Monday, January 27, 2014 (79 FR 4302). The proposed regulations relate to the requirement to maintain minimum essential coverage enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, as amended by the TRICARE Affirmation Act and Public Law 111-73.

DATES: Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking and notice of public hearing published at 79 FR 4302, January 27, 2014, the comment period ended on April 28, 2014.

FOR FURTHER INFORMATION CONTACT: Sue-Jean Kim or John B. Lovelace at (202) 317-7006 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking and notice of public hearing (REG-141036-13) that is the subject of these corrections is under section 5000A of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG-141036-13) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG-141036-13), that was the subject of FR Doc. 2014-01439, is corrected as follows:

1. On page 4303, in the preamble, second column, under the paragraph heading "Minimum Essential Coverage", seventeenth line of the second paragraph, the language "1396a(a)(10)(A)(ii)(XI); (3) coverage of" is corrected to read "1396a(a)(10)(A)(ii)(XII); (3) coverage of".
2. On page 4304, in the preamble, first column, fifth line from the bottom of the second paragraph, the language "need to request an exemption from the" is corrected to read "need to request an exemption certification from the".
3. On page 4304, in the preamble, first column, under the paragraph heading "Monthly Penalty Amount", seventh and eighth lines of the second paragraph, the language "return filing threshold (as defined in section 6012(a)(1))." is corrected to read "filing threshold (as defined in §1.5000A-3(f)(2)).".

4. On page 4304, in the preamble, third column, seventh and eighth lines of the first full paragraph, the language “www.irs.gov), (see §601.601(d)(2)(ii)(b) of this chapter), released concurrently” is corrected to read “www.irs.gov), see §601.601(d)(2)(ii)(b) of this chapter, released concurrently”.

5. On page 4305, in the preamble, first column, twelfth and thirteenth lines of the first full paragraph, the language “at www.irs.gov), (see §601.601(d)(2)(ii)(b) of this chapter)” is corrected to read “at www.irs.gov), see §601.601(d)(2)(ii)(b) of this chapter”.

6. On page 4305, in the preamble, second column, sixteenth and seventeenth lines of the first full paragraph, the language “(available at www.irs.gov), (see §601.601(d)(2)(ii)(b) of this chapter) is corrected to read “(available at www.irs.gov), see §601.601(d)(2)(ii)(b) of this chapter”.

7. On page 4305, in the preamble, second column, third line from the bottom of the page, the language “any coverage, whether insurance or” is corrected to read “any coverage, whether through insurance or”.

8. On page 4306, in the preamble, third column, sixth line from the bottom of the page, the language “that the hardship can be claimed on a” is corrected to read “that the hardship exemption can be claimed on a”.

9. On page 4307, in the preamble, first column, fourth line from the top of the page, the language “exemption from an Exchange.” is corrected to read “exemption certification from an Exchange.”.

§ 1.5000A-3 [Corrected]

10. On Page 4308, second column, paragraph (h)(3)(iii)(B) should read “The Secretary issues published guidance of general applicability, see §601.601(d)(2) of this chapter, allowing an individual to claim the hardship exemption on a return without obtaining a hardship exemption certification from an Exchange.”.

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