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[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG-109086-15]

RIN 1545-BN50

Premium Tax Credit NPRM VI; Correction

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 (REG-109086-15) published in the **Federal Register** on Friday, July 8, 2015 (81 FR 44557). The proposed regulations related to the health insurance premium tax credit (premium tax credit) and the individual shared responsibility provision. These proposed regulations affect individuals who enroll in qualified health plans through Health Insurance Exchanges (Exchanges, also called Marketplaces) and claim the premium tax credit, and Exchanges that make qualified health plan available to individuals and employers.

DATES: Written or electronic comments and requests for a public hearing that were being accepted by September 6, 2016.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Shareen Pflanz, (202) 317-4727; concerning the submission of comments and/or request for a public hearing, Oluwafunmilayo Taylor (202) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-109086-15) that is the subject of this correction is under section 36B of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-109086-15) contains errors that are misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-109086-15), that are subject to FR Doc. 2016-15940, are corrected as follows:

1. On page 44566, in the preamble, second column, the eighth to the tenth line from the top of the column, the language “dental benefits is added to the premium allocable to pediatric dental benefits for the lowest cost stand-alone dental plan” is corrected to read “dental benefits is added to the lowest-cost portion of the premium for a stand-alone dental plan that is allocable to pediatric dental benefits”.

2. On page 44566, in the preamble, second column, fourteenth to the sixteenth line from the top of column, the language “added to the premium allocable to the pediatric dental benefits for the second lowest-cost stand-alone dental plan” is corrected to read “added to the second-lowest-cost portion of the premium for a stand-alone dental plan that is allocable to pediatric dental benefits”.

§ 1.36B-0 [Corrected]

3. On page 44569, first column, the entry for (f)(9), the language “(9) Effective date.” is corrected to read “(9) Examples.”.

4. On page 44569, first column, the entry (f)(10) is removed.

5. In §1.36B-3 entries “(m) [Reserved].” and “(n) Effective/applicability date.” are added.

§ 1.36B-2 [Corrected]

6. On page 44571, third column, the second line of paragraph (e)(1), the language “Except as provided in paragraph (f)(2) of” is corrected to read “Except as provided in paragraph (e)(2) of”.

§ 1.36B-3 [Corrected]

7. On page 44574, third column, the second line of paragraph (n)(1), the language “Except as provided in paragraph (o)(2)” is corrected to read “Except as provided in paragraph (n)(2)”.

8. On page 44574, third column, paragraph (n)(2) of §1.36B-3 is corrected to read as follows:

* * * * *

(n) * * *

(2) Paragraphs (c)(4), (d)(1) and (2) apply to taxable years beginning after December 31, 2016. Paragraph (f) of this section applies to taxable years beginning after December 31, 2018. Paragraphs (d)(1) and (2) of §1.36B-3 as contained in 26 CFR part I edition revised as of April 1, 2016, apply to taxable years ending after December 31, 2013, and beginning before January 1, 2017. Paragraph (f) of §1.36B-3 as contained in 26 CFR part I edition revised as of April 1, 2016, applies to taxable years ending after December 31, 2013, and beginning before January 1, 2019.

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