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[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 301, and 602

[TD 9660]

RIN 1545-BL31

Information Reporting of Minimum Essential Coverage; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction

SUMMARY: This document contains corrections to final regulations (TD 9660) that were published in the **Federal Register** on Monday, March 10, 2014 (79 FR 13220).

The final regulations provide guidance to providers of minimum essential health coverage that are subject to the information reporting requirements of section 6055 of the Internal Revenue Code.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable March 10, 2014.

FOR FURTHER INFORMATION CONTACT: Andrew Braden, at (202) 317-7008 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9660) that are the subject of this correction is under section 6055 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9660) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9660), that are the subject of FR Doc. 2014-05051, are corrected as follows:

1. On page 13220, second column, in the preamble, under the caption “FOR FURTHER INFORMATION CONTACT”, first line, the language “Andrew Braden, (202) 317-4718 (not a” is corrected to read “Andrew Braden, (202) 317-7008 (not a”.

2. On page 13221, third column, in the preamble, the seventh line of the second full paragraph, the language “that that the plan sponsor of a self-” is corrected to read “that the plan sponsor of a self-”.

3. On page 13222, third column, in the preamble, the first line from the top of the page, the language “section 5000A individual responsibility” is corrected to read “section 5000A individual shared responsibility”.

4. On page 13222, third column, in the preamble, the seventh line from the top of the page, the language “name and TIN combination enable the” is corrected to read “name and TIN combination enables the”.

5. On page 13223, second column, in the preamble, the entire second full paragraph, the language “For example, a reporting entity that makes an unsuccessful initial solicitation for a TIN in December 2014 must make a second solicitation by December 31, 2015. Assuming that request is also unsuccessful, the reporting entity would not be penalized if its section 6055 reporting submitted in early 2016 reported a

date of birth in place of TIN for the individual in question. One additional solicitation must be made by December 31, 2016, to have acted in a responsible manner.” Is corrected to read “For example, a reporting entity that makes an unsuccessful initial solicitation for a TIN in December 2015 must make the first annual solicitation by January 31, 2016. The second annual solicitation must be made by December 31, 2016, to have acted in a responsible manner. Assuming that request is also unsuccessful, the reporting entity would not be penalized if its section 6055 reporting submitted in early 2017 reported a date of birth in place of TIN for the individual in question.”.

6. On page 13224, second column, in the preamble, the second line of the first full paragraph, the language “determining whether the 250 return” is corrected to read “determining whether the 250-return”.

7. On page 13224, second column, in the preamble, the sixth line of the first full paragraph, the language “and W-2, that apply the 250 return” is corrected to read “and W-2, that apply the 250-return”.

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