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[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-130266-11]

RIN 1545-BK57

Additional Requirements for Charitable Hospitals; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-130266-11) that was published in the **Federal Register** on Tuesday, June 26, 2012 (77 FR 38148). The proposed regulations provide guidance regarding the requirements for charitable hospital organizations relating to financial assistance and emergency medical care policies, charges for certain care provided to individuals eligible for financial assistance, and billing and collections.

FOR FURTHER INFORMATION CONTACT: Amber L. Mackenzie or Preston J.

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SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-130266-11) that is the subject of these corrections is under section 501 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-130266-11) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG-130266-11), that was the subject of FR Doc. 2012-15537, is corrected as follows:

1. On page 38153, in the preamble, column 1, under the paragraph heading b.Emergency Medical Care Policy, line 8 from the bottom of the page, the language “Federal Regulations, the chapter”, is corrected to read “Federal Regulations, the subchapter”.

2. On page 38153, in the preamble, column 2, under the paragraph heading b.Emergency Medical Care Policy, line 3 from the bottom of the first paragraph of the column, the language “discrimination, the hospital’s policy” is corrected to read “discrimination, the hospital facility’s policy”.

§ 1.501(r)-6 [Corrected]

3. On Page 38167, column 3, §1.501(r)-6, paragraph (c)(3)(iv), Example 2, second line from the bottom of the paragraph, the language “thus many engage in ECA’s against B, as of” is corrected to read “thus may engage in ECA’s against B, as of”.

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