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[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9660]

RIN 1545-BL31

Information Reporting of Minimum Essential Coverage; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment

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 and temporary regulations (TD 9660) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

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

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

§ 1.6055-1 [Corrected]

Par. 2. In paragraph (c)(2)(i)(A) the language “(f)(4)(i)” is removed and the language “(f)(2)(i)” added in its place.

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

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