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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 53

[TD 9629]

RIN 1545-BL58

#### Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final and temporary regulations; correction

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9629) that were published in the **Federal Register** on Thursday, August 15, 2013 (78 FR 49681). The regulations provide guidance to charitable hospital organizations regarding the requirement of a return to accompany payment of the excise tax, enacted as part of the Patient Protection and Affordable Care Act of 2010, for failure to meet the community health needs assessment (CHNA) requirements for any taxable year.

**DATES:** This correction is effective on September 26, 2013 and applicable beginning August 15, 2013.

**FOR FURTHER INFORMATION CONTACT:** Amy F. Giuliano, at (202) 622-6070 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

#### Background

The final and temporary regulations (TD 9629) that are the subject of this correction relate to the reporting of the excise tax under section 4959 of the Internal Revenue Code.

#### Need for Correction

As published, the final and temporary regulations (TD 9629) contain errors that may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the final and temporary regulations (TD 9629), that are the subject of FR Doc. 2013-19931, are corrected as follows:

- 1. In the heading, the subagency should read “Internal Revenue Service”.
- 2. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 7 from the top of the page, the language “Excise Taxes under Chapters 41 and 42” is corrected to read “Excise Taxes Under Chapters 41 and 42”.
- 3. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 16 from the top of the page, the language “**Federal Register** (REG-130233-11; 78” is corrected to read “**Federal Register** (REG-106499-12; 78”.

**Martin V. Franks,**

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

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## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### 31 CFR Part 356

[Docket No. Fiscal-BPD-2013-0001]

#### Sale and Issue of Marketable Book-Entry Treasury Bills, Notes, and Bonds; Corrections

**AGENCY:** Fiscal Service, Treasury.

**ACTION:** Correcting amendments.

**SUMMARY:** The Department of the Treasury published a document in the **Federal Register** on July 31, 2013 (78 FR 46426), revising the Uniform Offering Circular to accommodate the public offering of floating rate notes. This document corrects the final regulations by revising an error in some equations and by restating a variable.

**DATES:** Effective September 26, 2013.

**FOR FURTHER INFORMATION CONTACT:** Lori Santamora, Executive Director, or Chuck Andreatta, Associate Director, Government Securities Regulations Staff, Bureau of the Fiscal Service, Department of the Treasury, (202) 504-3632.

**SUPPLEMENTARY INFORMATION:** This is the third set of corrections. The first set of corrections was published in the **Federal Register** on August 19, 2013 (78 FR 50335). The second set of corrections was published in the **Federal Register** on August 27, 2013 (78 FR 52857). This document augments those corrections.

#### List of Subjects in 31 CFR Part 356

Bonds, Federal Reserve System, Government Securities, Securities.

Accordingly, 31 CFR part 356 is corrected by making the following correcting amendments:

#### PART 356—SALE AND ISSUE OF MARKETABLE BOOK-ENTRY TREASURY BILLS, NOTES, AND BONDS (DEPARTMENT OF THE TREASURY CIRCULAR, PUBLIC DEBT SERIES NO. 1-93)

- 1. The authority citation for part 356 continues to read as follows:

**Authority:** 5 U.S.C. 301; 31 U.S.C. 3102, *et seq.*; 12 U.S.C. 391.

- 2. In Appendix B to Part 356:

- a. In Section IV, subsection C, in the Formula, remove the first equation