

18 CFR Part or section	OMB Control number	18 CFR Part or section	OMB Control number	18 CFR Part or section	OMB Control number
35.28(f)	1902-0096, 1902-0203	154.112	1902-0154	381.105	1902-0132
35.28(c), (d), (e)	1902-0096, 1902-0233	154.201	1902-0155	381.106	1902-0132
35.28(g)	1902-0096	154.204-208	1902-0155	381.108	1902-0132
35.28(g)(4) ...	1902-0257	154.301-315	1902-0154	381.302	1902-0132
35.29	1902-0096	154.401-403	1902-0070	381.303	1902-0132
35.30	1902-0096	154.501-502	1902-0084	381.304	1902-0132
35.33	1902-0096	154.602-603	1902-0155	381.305	1902-0132
35.34(d)	1902-0096, 1902-0082	156.3-5	1902-0061	382	1902-0132
35.34(g)	1902-0096	157.5-11	1902-0060	385.206	1902-0180
35.35(h)	1902-0239	157.13-20 ...	1902-0060	385.2013	1902-0241
35.37	1902-0234	157.53	1902-0060	385.2014	1902-0241
35.38	1902-0234	157.201-.209	1902-0060	388.113	1902-0197
35.40	1902-0234	157.203(d) ...	1902-0128		
35.41(d)	1902-0250	157.211	1902-0060		
35.42	1902-0234	157.214-218	1902-0060		
35.47	1902-0096	225	1902-0098		
36.1	1902-0170	250.6	1902-0061		
37.5	1902-0173	250.16	1902-0157		
37.6	1902-0233	250.1	1902-0028		
37.7	1902-0233	260.2	1902-0030		
37.8	1902-0173	260.8	1902-0005		
38	1902-0173	260.9	1902-0004		
38.2	1902-0265	260.300	1902-0205		
39.3	1902-0225	260.400	1902-0267		
39.5	1902-0225	260.401	1902-0242		
39.6	1902-0225	281	1902-0154		
39.7	1902-0225	284.8	1902-0060		
39.8	1902-0225	284.11	1902-0060		
39.10	1902-0225	284.12	1902-0174		
39.11	1902-0225	284.12(b)(4)	1902-0265		
39.12	1902-0225	284.13(c)	1902-0169		
39.13	1902-0225	284.13(d)(1)	1902-0243		
40	1902-0225, 1092-0244, 1902-0248, 1902-0247, 1902-0246, 1902-0249, 1902-0252, 1902-0256, 1902-0258, 1902-0259, 1902-0260, 1902-0261, 1902-0263, 1902-0264, 1902-0269, 1902-0268, 1902-0270, 2902-0273, 1902-0275, 1902-0276	284.13(d)(2)	1902-0169		
41.11	1902-0021	284.13(e)	1902-0060		
42.1	1902-0096	284.14	1902-0243		
45	1902-0083	284.102(e) ...	1902-0086		
46.3	1902-0114	284.123	1902-0086		
46.4	1902-0099	284.126(a) ...	1902-0060		
46.5	1902-0099	284.126(b) ...	1902-0253		
46.6	1902-0099	284.221	1902-0060		
50	1902-0238	284.224	1902-0060		
125	1902-0098	284.261-271	1902-0144		
131.20	1902-0069	284.286	1902-0157		
131.31	1902-0099	284.288(a) ...	1902-0242		
131.43	1902-0043	284.288(b) ...	1902-0086		
131.50	1902-0043	284.403(a) ...	1902-0242		
131.52	1902-0096	284.403(b) ...	1902-0086		
131.70	1902-0136	284.501-505	1902-0154, 1902-0155, 1902-0086		
131.80	1902-0075	292.207	1902-0075		
141.1	1902-0021	292.208	1902-0058, 1902-0115		
141.2	1902-0029	292.309-315	1902-0237		
141.14	1902-0106	292.602	1902-0231		
141.15	1902-0058, 1902-0115	294.101	1902-0138		
141.51	1902-0140	340	1902-0089		
141.300	1902-0171	341	1902-0089		
141.400	1902-0205	342	1902-0089		
141.500	1902-0267	343	1902-0089, 1902-0180		
152	1902-0116	344	1902-0089		
153	1902-0062	346	1902-0089		
154.4	1902-0155	347	1902-0089		
154.7	1902-0154, 1902-0155	348	1902-0089		
154.102-110	1902-0154	356	1902-0098		
154.111	1902-0169	357.2	1902-0022		
		357.3	1902-0019		
		357.4	1902-0206		
		357.5	1902-0267		
		366.2(d)	1902-0254		
		366.4	1902-0218		
		366.7(a)	1902-0166		
		368	1902-0215		
		369.1	1902-0215		
		380	1902-0128		

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9709]

RIN 1545-BK64

Application for Recognition as a 501(c)(29) Organization; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9709) that were published in the **Federal Register** on January 29, 2015 (79 FR 4791). The final regulations authorize the IRS to prescribe the procedure by which certain entities may apply to the IRS for recognition of exemption from Federal income tax.

DATES: This correction is effective on March 11, 2015 and applicable beginning January 29, 2015.

FOR FURTHER INFORMATION CONTACT: Martin Schaffer at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9709) that are the subject of this correction is under section 501(c)(29) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9709) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9709), that are the subject of FR Doc. 2015-01677, are corrected as follows:

1. On page 4792, third column, the tenth line of the second full paragraph,

the language “thereunder generally requires all” is corrected to read “thereunder generally require all”.

2. On page 4793, first column, under the paragraph heading “Drafting Information” the third line, the language “Office of Division Counsel/Associate” is corrected to read “Office of Associate”.

3. On page 4793, second column, the fourth line of the signature block, the language “Approved: January 22, 2015.” is corrected to read “Approved: January 23, 2015.”.

Martin V. Franks,

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

[FR Doc. 2015-0518 Filed 3-10-15; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 53, and 602

[TD 9708]

RIN 1545-BK57; RIN 1545-BL30; RIN 1545-BL58

Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirements of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9708) that were published in the **Federal Register** on December 31, 2014 (79 FR 78954). The final regulations provide guidance regarding the requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010.

DATES: This correction is effective on March 11, 2015 and applicable beginning December 31, 2014.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano, Amber L. MacKenzie, or Stephanie N. Robbins at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9708) that are the subject of this correction is under section 501(r)(3) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9708) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9708), that are the subject of FR Doc. 2014-30525, are corrected as follows:

1. On page 78961, first column, the eleventh line of the first full paragraph, the language “only very serious failures, taking into” is corrected to read “only a very serious failure, taking into”.

2. On page 78975, third column, the last line of the column, the language “members of the hospital’s community” is corrected to read “members of the hospital facility’s community”.

3. On page 78979, third column, the eighth line from the bottom the first full paragraph, the language “co-payments, co-insurance, or” is corrected to read “co-payments, co-insurance, and”.

4. On page 78980, the third column, the seventh line from the top of the page, the language “form of co-payments, co-insurance, or” is corrected to read “co-payments, co-insurance, and”.

5. On page 78981, the second column, the twenty-third line from the top of the page, the language “payments, co-insurance, or deductibles,” is corrected to read “payments, co-insurance, and deductibles,”.

6. On page 78982, the first column, the thirteenth line from the top of the page, the language “obtain such percentages, a hospital” is corrected to read “obtain such percentage(s), a hospital”.

7. On page 78983, the first column, the thirteenth line from the top of the page, the language “required under section 501(r)(6).” is corrected to read “required by the regulations under section 501(r)(6).”.

8. On page 78983, the first column, the twelfth line from the bottom of the first full paragraph, the language “facility must refund any amounts the” is corrected to read “facility must refund any amount the”.

9. On page 78997, the first column, the heading “Adoption of Amendment to the Regulation” is corrected to read “Adoption of Amendments to the Regulation”.

Martin V. Franks,

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

[FR Doc. 2015-05520 Filed 3-10-15; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 53

[TD 9708]

RIN 1545-BK57; RIN 1545-BL30; RIN 1545-BL58

Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirements of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9708) that were published in the **Federal Register** on December 31, 2014 (79 FR 78954). The final regulations provide guidance regarding the requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010.

DATES: This correction is effective on March 11, 2015 and applicable beginning December 31, 2014.

FOR FURTHER INFORMATION CONTACT: Amy F. Giuliano, Amber L. MacKenzie, or Stephanie N. Robbins at (202) 317-5800 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9708) that are the subject of this correction is under section 501(r)(3) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9708) contains errors that may prove to be misleading and are in need of clarification.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR parts 1 and 53 are corrected by making the following correcting amendments: