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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9664]

RIN 1545-BF80

Section 67 Limitations on Estates or Trusts; Change of Effective Date

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; amendment.

SUMMARY: This document amends final regulations (TD 9664) that were published in the **Federal Register** on May 9, 2014. The final regulations provide guidance on which costs incurred by estates or trusts other than grantor trusts (non-grantor trusts) are subject to the 2-percent floor for miscellaneous itemized deductions under section 67(a) of the Internal Revenue Code.

DATES: *Effective Date:* This amendment to the final regulations published on May 9, 2014 (79 FR 90), is effective on July 17, 2014.

Applicability Date: For date of applicability, see § 1.67-4(d).

FOR FURTHER INFORMATION CONTACT: Jennifer N. Keeney, (202) 317-6850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these amendments are under section 67 of the Internal Revenue Code. The final regulations (TD 9664) were published in the **Federal Register** on Friday, May 9, 2014 (79 FR 90). The final regulations applied to taxable years beginning on or after May 9, 2014.

Need for Amendment

The Treasury Department and the IRS received a comment raising concerns about the effective/applicability date of the regulations. As issued, the final regulations apply to taxable years beginning on or after May 9, 2014. Therefore, fiduciaries of existing trusts and calendar-year estates would implement the rules beginning January 1, 2015. However, the rules would apply immediately to any non-grantor trust

created after May 8, 2014, the estate of any decedent who dies after May 8, 2014, and any existing fiscal-year estate with a taxable year beginning after May 8, 2014. The commentator stated that the effective/applicability date in the regulations does not give fiduciaries of these trusts and estates sufficient time to implement the changes that are necessary to comply with the regulations. Specifically, the commentator is concerned about allowing fiduciaries sufficient time to design and implement the necessary program changes to determine the portion of a bundled fee that is attributable to costs that are subject to the 2-percent floor versus costs that are not subject to the 2-percent floor. In response to these comments, this document amends § 1.67-4(d) of the Final Regulations so that the regulations apply to taxable years beginning on or after January 1, 2015.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

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 * * *

■ **Par. 2.** In § 1.67-4, paragraph (d) is revised to read as follows:

§ 1.67-4 Costs paid or incurred by estates or non-grantor trusts.

* * * * *

(d) *Effective/applicability date.* This section applies to taxable years beginning after December 31, 2014.

Martin V. Franks,

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

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 199

[DOD-2011-HA-0134]

RIN 0720-AB55

TRICARE Certified Mental Health Counselors

AGENCY: Office of the Secretary, Department of Defense (DoD).

ACTION: Final rule.

SUMMARY: The Department of Defense is publishing this final rule to implement the TRICARE Certified Mental Health Counselor (TCMHC) provider type as a qualified mental health provider authorized to independently diagnose and treat TRICARE beneficiaries and receive reimbursement for services. Additionally, we are extending the time frame that was mentioned in the Interim Final Rule for meeting certain education, examination, and supervised clinical practice criteria to be considered for authorization as a TCMHC. The time frame has been changed from prior to January 1, 2015, to prior to January 1, 2017. One final set of criteria shall apply for the authorization of the TCMHC beginning January 1, 2017. The supervised mental health counselor (SMHC) provider type, while previously proposed to be terminated under TRICARE, is now continued indefinitely as an extramedical individual provider practicing mental health counseling under the supervision of a TRICARE-authorized physician.

DATES: *Effective Date:* This rule is effective August 18, 2014.

FOR FURTHER INFORMATION CONTACT: Dr. Patricia Moseley, Defense Health Agency, Clinical Support Division, Behavioral Health Branch, 703-681-0064.

SUPPLEMENTARY INFORMATION:

I. Executive Summary

A. Purpose of the Final Rule

1. The Need for the Regulatory Action

The purpose of this final rule is to prescribe regulations that will allow licensed or certified mental health counselors to be able to independently provide care to TRICARE beneficiaries and receive payment for those services. The final rule incorporates the recommendations of the Institute of Medicine (IOM) 2010 report for the independent practice of mental health counselors (MHCs) under TRICARE, including specific education, licensure,