18 CFR Part or section	OMB Control number	18 CFR Part or section	OMB Control number	18 CFR Part or section OMB Control number
OF 00/f)	1000 0006 1000 0000	154 110	1000 0154	201 105 1000 0100
35.28(f) 35.28(c), (d),	1902–0096, 1902–0203 1902–0096, 1902–0233	154.112 154.201	1902–0154   1902–0155	381.105   1902–0132 381.106   1902–0132
(e).	1902-0090, 1902-0203	154.204–208	1902-0155	381.108 1902–0132
35.28(g)	1902–0096	154.301–315	1902–0154	381.302 1902–0132
35.28(g)(4)	1902–0257	154.401-403	1902-0070	381.303 1902–0132
35.29	1902–0096	154.501-502	1902–0084	381.304 1902–0132
35.30	1902–0096	154.602-603	1902–0155	381.305 1902–0132
35.33	1902–0096	156.3–5	1902–0061	382 1902–0132
35.34(d)	1902–0096, 1902–0082	157.5–11	1902–0060	385.206 1902–0180
35.34(g)	1902-0096	157.13–.20	1902-0060	385.2013 1902–0241
35.35(h)	1902-0239	157.53 157.201–.209	1902–0060 1902–0060	385.2014 1902–0241
35.37 35.38	1902–0234 1902–0234	157.203(d)	1902-0000	388.113 1902–0197
35.40	1902–0234	157.211	1902–0060	[FR Doc. 2015–05323 Filed 3–10–15; 8:45 am]
35.41(d)	1902–0250	157.214–218	1902–0060	
35.42	1902-0234	225	1902–0098	BILLING CODE 6717–01–P
35.47	1902–0096	250.6	1902–0061	
36.1	1902–0170	250.16	1902–0157	DED A DIMENT OF THE TDE A CHDV
37.5	1902–0173	260.1	1902–0028	DEPARTMENT OF THE TREASURY
37.6	1902–0233	260.2	1902–0030	Internal Revenue Service
37.7	1902–0233	260.8	1902–0005	internal nevenue Service
37.8	1902-0173	260.9	1902-0004	26 CFR Part 1
38 38.2	1902–0173 1902–0265	260.300 260.400	1902–0205 1902–0267	20 OFR FAIL I
39.3	1902–0225	260.401	1902–0242	[TD 9709]
39.5	1902–0225	281	1902–0154	RIN 1545-BK64
39.6	1902-0225	284.8	1902-0060	NIN 1343-BR04
39.7	1902–0225	284.11	1902–0060	Application for Recognition as a
39.8	1902–0225	284.12	1902–0174	501(c)(29) Organization; Correction
39.10	1902–0225	284.12(b)(4)	1902–0265	
39.11	1902–0225	284.13(c)	1902–0169	AGENCY: Internal Revenue Service (IRS),
39.12 39.13	1902–0225 1902–0225	284.13(d)(1) 284.13(d)(2)	1902–0243 1902–0169	Treasury.
40	1902–0225, 1092–0244,	284.13(e)	1902-0169	<b>ACTION:</b> Final regulations; correction.
40	1902–0248, 1902–0247,	284.14	1902–0243	Output Dye This document contains
	1902–0246, 1902–0249,	284.102(e)	1902–0086	SUMMARY: This document contains
	1902-0252, 1902-0256,	284.123`	1902–0086	corrections to final regulations (TD
	1902-0258, 1902-0259,	284.126(a)	1902–0060	9709) that were published in the
	1902–0260, 1902–0261,	284.126(b)	1902–0253	Federal Register on January 29, 2015
	1902–0263, 1902–0264,	284.221	1902–0060	(79 FR 4791). The final regulations
	1902–0269, 1902–0268,	284.224 284.261–271	1902-0060	authorize the IRS to prescribe the
	1902–0270, 2902–0273, 1902–0275, 1902–0276	284.286	1902–0144   1902–0157	procedure by which certain entities may
41.11	1902-0273, 1902-0276	284.288(a)	1902–0242	apply to the IRS for recognition of
42.1	1902–0096	284.288(b)	1902–0086	exemption from Federal income tax.
45	1902-0083	284.403(a)	1902–0242	<b>DATES:</b> This correction is effective on
46.3	1902–0114	284.403(b)	1902–0086	March 11, 2015 and applicable
46.4	1902–0099	284.501-505	1902–0154, 1902–0155,	beginning January 29, 2015.
46.5	1902–0099		1902–0086	FOR FURTHER INFORMATION CONTACT:
46.6	1902-0099	292.207	1902-0075	Martin Schaffer at (202) 317–5800 (not
50	1902-0238	292.208 292.309–315	1902–0058, 1902–0115	a toll free number).
125 131.20	1902–0098 1902–0069	292.602	1902–0237   1902–0231	SUPPLEMENTARY INFORMATION:
131.31	1902-0099	294.101	1902-0138	Background
131.43	1902–0043	340	1902–0089	
131.50	1902–0043	341	1902–0089	The final regulations (TD 9709) that
131.52	1902–0096	342	1902–0089	are the subject of this correction is
131.70	1902–0136	343	1902–0089, 1902–0180	under section 501(c)(29) of the Internal
131.80	1902–0075	344	1902–0089	Revenue Code.
141.1	1902–0021	346	1902–0089	Need for Correction
141.2	1902-0029	347	1902-0089	
141.14 141.15	1902-0106	348	1902–0089   1902–0098	As published, the final regulations
141.51	1902–0058, 1902–0115   1902–0140	356 357.2	1902-0098	(TD 9709) contain errors that may prove
141.300	1902-0171	357.3	1902-0019	to be misleading and are in need of
141.400	1902–0205	357.4	1902–0206	clarification.
141.500	1902–0267	357.5	1902–0267	Correction of Publication
152	1902–0116	366.2(d)	1902–0254	
153	1902–0062	366.4	1902–0218	Accordingly, the final regulations (TD
154.4	1902–0155	366.7(a)	1902–0166	9709), that are the subject of FR Doc.
154.7	1902–0154, 1902–0155	368	1902-0215	2015–01677, are corrected as follows:
154.102–110	1902-0154	369.1	1902-0215	1. On page 4792, third column, the
154.111	1302-0103	380	1902–0128	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. 2015–05518 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 copayments, 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, coinsurance, 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]

BILLING CODE 4830-01-P

### **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: