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. Section 1.6033–2 is amended by revising paragraph (k)(4) to read as follows:

§ 1.6033–2 Return by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).

(4) The applicability of paragraph (a)(2)(ii)(f) of this section shall be limited to returns filed for taxable years ending after December 29, 2014.

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

[FR Doc. 2015–10340 Filed 5–1–15; 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; 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 May 4, 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 are under section 501 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9708) contain an error that may prove to be misleading and is 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 amendment:

§ 1.6033–2 Return by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).

(4) The applicability of paragraph (a)(2)(ii)(f) of this section shall be limited to returns filed for taxable years ending after December 29, 2014.

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

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RIN 1545–BK57; RIN 1545–BL30; RIN 1545–BL58

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

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary 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 May 4, 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).

DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 320


Privacy Act; Implementation

AGENCY: National Geospatial-Intelligence Agency (NGA), DoD.

ACTION: Direct final rule with request for comments.

SUMMARY: National Geospatial-Intelligence Agency (NGA) is updating the NGA Privacy Act Program by adding the (k)(2) and (k)(5) exemptions to accurately describe the basis for exempting the records in the system of records notice NGA–010, National Geospatial-Intelligence Agency Security Financial Disclosure Reporting Records System. In this rulemaking, the NGA proposes to exempt portions of this system of records from one or more provisions of the Privacy Act because of criminal, civil and administrative enforcement requirements.

DATES: The rule will be effective on July 13, 2015 unless adverse comments are received by July 6, 2015. If adverse comment is received, the Department of Defense will publish a timely