

From: rjohnsmith510@gmail.com on behalf of R John Smith Esq. <rjohnsmith510@post.harvard.edu>
Sent: Tuesday, February 24, 2015 8:54 AM
To: Notice Comments
Cc: Levin Karen; Professor Christopher Robertson; Professor I Glenn Cohen; Harvard Business School Professor Malcolm S. Salter; Professor Gillian Brock; Professor Abbe R. Gluck; Robert Pear
Subject: "Notice 2015-16 - Note of Appreciation and Public Comment on US Treasury and IRS Ethical Regulatory Guidance in regards IRC Section 49801
Attachments: USTreasuryNotice201516.pdf; YaleJournalHealthPolicyLawEthics_Robertson.pdf

Dear US Treasury IRS, am writing to submit a note of appreciation and public comments on the recently published Ethical Regulatory Guidance "Notice 2015-16- Section 49801 — Excise Tax on High Cost Employer-Sponsored Health Coverage"; in regards Section 49801 etc.

1. Tax Law Ethicists, Fiduciary Stakeholders, etc are immensely benefited by publication of your informative Notice 2015-16 and look forward to issuance of additional Notices in this matter and public comments that may be used to inform proposed regulations that will be issued in the future.
2. Notice 2015-16 is intended to initiate and inform the process of developing regulatory guidance regarding the excise tax on high cost employer-sponsored health coverage under § 49801 of the Internal Revenue Code (Code). Section 49801, which was added to the Code by the Affordable Care Act, applicable to taxable years beginning after December 31, 2017.
3. Under this provision, if the aggregate cost of "applicable employer-sponsored coverage" (referred to in this notice as applicable coverage) provided to an employee exceeds a statutory dollar limit, which is revised annually, the excess is subject to a 40% excise tax.
4. Depending upon the specific issues addressed in regards IRC Section § 49801 with the US Supreme Court pending review in the matter of Kling v. Burwell, 14-114, interested stakeholders may submit a Request for a Private Letter Ruling confirming the availability for Tax Law ethical Compliance with section 49801 of Scaled Costs Sharing Health Initiative, developed by Professor Christopher T Robertson, Affiliate Faculty with the Harvard University Petrie Flom Health Center and author of the attached Yale Journal of Health Policy Law and Ethics article "Scaling Cost-Sharing to Wages: How Employers Can Reduce Health Spending and Provide Greater Economic Security".
5. Ethicist stakeholders, Due Diligent Fiduciaries etc may find Scaled Costs Sharing Health Initiative an appropriate "safe harbor" for ethical compliance with US Treasury Department Regulations in 31 CFR Subtitle A, Part 10 (Cir 230) such as 10.22, Best Practices provisions of Section 33; 10.34(b), 10.35, 10.37, 10.51(a)(4), 10.51(a)(13) etc; the IRC Section 2716 Non Discrimination Provisions as well as mitigation of potential IRC Section 49801 High cost employer-sponsored health coverage excess subject to 40% excise tax effective in 2018.
6. Am sharing this important US Treasury IRS Ethical regulatory guidance with thought leaders and am confident critical feedback, public comments etc will be informative;
7. Thanks again and all the best.

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