

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 54

[REG-143797-06]

RIN 1545-BF97

Employer Comparable Contributions to Health Savings Accounts Under Section 4980G;
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-143797-06) that was published in the **Federal Register** on Friday, June 1, 2007 (72

FR 30501) providing guidance on employer comparable contributions to Health Savings Accounts (HSAs) under section 4980G in instances where an employee has not established an HSA by December 31st and in instances where an employer accelerates contributions for the calendar year for employees who have incurred qualified medical expenses.

FOR FURTHER INFORMATION CONTACT: Mireille Khoury at (202) 622-6080 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 4980G of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-143797-06) contains errors

that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-143797-06), which was the subject of FR Doc. E7-10529, is corrected as follows:

1. On page 30501, column 3, in the preamble, under the caption “DATES:”, line 5 of the paragraph, the language “28, 2007, at 10 a.m., must be received” is corrected to read “27, 2007, at 10 a.m., must be received”.
2. On page 30503, column 1, in the preamble, under the paragraph heading “Special Analyses”, line 20, the language “collection of information any burden” is corrected to read “collection of information and any burden”.

§54.4980G-4 [Corrected]

3. On page 30504, column 3, §54.4980G-4(f) Example 4., line 9 from the top of the column, the language “February, 2008. Employer T satisfies the” is corrected to read “February, 2010. Employer T satisfies the”.

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