



Internal Revenue Service
Public Hearing on Proposed Regulations
26 CFR Part 1

Health Insurance Premium Tax Credit
[REG-131491-10]
RIN 1545-BJ82

November 17, 2011

Government Panelists:

Internal Revenue Service

Catherine E. Livingston
Health Care Counsel
Office of Chief Counsel

Donna M. Crisalli
Senior Level Counsel
Office of Associate Chief Counsel
(Income Tax & Accounting)

Stephen J. Toomey
Senior Counsel
Office of Associate Chief Counsel
(Income Tax & Accounting)

Frank W. Dunham III
Assistant to the Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)

Shareen S. Pflanz
General Attorney (Tax)
Office of Associate Chief Counsel
(Income Tax & Accounting)

Treasury

Helen Morrison
Deputy Benefits Tax Counsel
Office of Tax Policy

Carrie Simons
Attorney Advisor
Office of Tax Policy

[REG-131491-10]

Date: November 17, 2011

Time: 10:00 a.m.

Place: Internal Revenue Service Building
Auditorium
1111 Constitution Avenue, NW
Washington, DC 20224

The persons below have requested the opportunity to speak on a notice of proposed rulemaking that provides guidance to individuals who enroll in qualified health plans through Affordable Insurance Exchanges and claim the premium tax credit, and to Exchanges that make qualified health plans available to individuals and employers. A notice of proposed rulemaking and notice of public hearing was published in the **Federal Register** on Wednesday, August 17, 2011 (76 FR 50931). Each speaker or group of speakers is allocated ten minutes to present comments.

<u>NAME</u>	<u>REPRESENTING</u>
Randy G. DeFrehn	National Coordinating Committee for Multiemployer Plans
Michelle R. Neblett	National Restaurant Association
Jocelyn Guyer	Georgetown University Health Policy Institute Center for Children and Families
Joan Entmacher	National Women's Law Center
Judith Solomon	The Center on Budget and Policy Priorities
Dana Cope	The State Employees' Association of North Carolina, Inc.
David Bromberg	American Academy of Pediatrics
Rory O'Sullivan	Young Invincibles
Rose Vaughn Williams	North Carolina Commissioner of Insurance, Wayne Goodwin
Rick Grafmeyer	H&R Block
Lynn Quincy	Consumers Union
Dania Palanker	The Service Employees International Union
Kim Bailey	Families USA
Tara Straw	Health Care for America Now
Anne Phelps Christine Pollack Robert Rosado Neil Trautwein	Employers for Flexibility in Health Care

Agenda Attachment

The hearing is open to the general public and other individuals who would like to attend. However, the Internal Revenue Service will not admit anyone who does not present proper identification. Because of controlled access restrictions, visitors cannot be admitted beyond the immediate entrance area of Internal Revenue Service Building until 1 p.m.

Copies of the agenda are made available on the date of the public hearing. You can obtain copies of the agenda from the Freedom of Information Reading Room (FOIA RR) (Room 1621). It is located at 11th and Pennsylvania Avenue, NW., 1111 Constitution Avenue, NW., Washington, DC.

To obtain copies of the outlines of oral comments, you must submit a written request under the Freedom of Information Act. Submit your request to the following address:

CC: PA: LPD: PR [REG-131491-10]
Room 5203
Internal Revenue Service
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

The public comment files contain all written and electronic comments received from the general public (including those submitted by the speakers at the hearing). You may obtain copies of these comments from the FOIA RR once it is reopened. There is no charge to make copies of these documents.

An unofficial transcript is prepared for most hearings. To obtain copies of these transcripts, call Tax Analysis at 1-800-955-2444.