

[Name]

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(b)(5) - pre-decisional; deliberative



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**ADDENDUM TO THE
INTERAGENCY AGREEMENT
BETWEEN THE
CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS)
AND THE
INTERNAL REVENUE SERVICE (IRS)
CMS Control Number:
IRS Control Number:**

(b)(5) - pre-decisional; deliberative



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(b)(5) - pre-decisional; deliberative



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**ADDENDUM TO THE
INTERAGENCY AGREEMENT
BETWEEN THE
CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS)
AND THE
INTERNAL REVENUE SERVICE (IRS)
CMS Control Number: IA16-261
IRS Control Number:**

(b)(5) - pre-decisional; deliberative



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(b)(5) - pre-decisional; deliberative



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**ADDENDUM TO THE
INTERAGENCY AGREEMENT
BETWEEN THE
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AND THE
INTERNAL REVENUE SERVICE (IRS)
CMS Control Number: IA16-261**

(b)(5) - pre-decisional; deliberative



(b)(5) - pre-decisional; deliberative



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(b)(5) - pre-decisional; deliberative



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(b)(5) - pre-decisional; deliberative



(b)(5) - pre-decisional; deliberative



From: Koch Kimberly L <Kimberly.L.Koch@irsounsel.treas.gov>
Sent: Wednesday, November 4, 2015 3:32 PM
To: Khoury Mireille T <Mireille.T.Khoury@irs.gov>
Cc: Grant Dianne <Dianne.Grant@irs.gov>; Elliott Nicole M <Nicole.M.Elliott@irs.gov>; Lindenmuth Philip J <Philip.J.Lindenmuth@irsounsel.treas.gov>; Ellison Christine E <Christine.E.Ellison@irsounsel.treas.gov>; Kolczynski Marie C <Marie.C.Kolczynski@IRSCOUNSEL.TREAS.GOV>; Koch Kimberly L <Kimberly.L.Koch@irsounsel.treas.gov>
Subject: RE: ACA Section 1502 - the Notification Requirement
Attach: June 30 Notification 11-4-15 final signed.pdf

And here is the complete memo signed by Phil.

From: Koch Kimberly L
Sent: Wednesday, November 04, 2015 3:09 PM
To: Khoury Mireille T
Cc: Grant Dianne; Elliott Nicole M; Lindenmuth Philip J; Ellison Christine E; Kolczynski Marie C; Koch Kimberly L
Subject: RE: ACA Section 1502 - the Notification Requirement

Here is a complete memo, although this one does not have Phil's signature. Phil is out of the office right now so we will have to get you a signed copy later. Sorry for the confusion.

From: Koch Kimberly L
Sent: Wednesday, November 04, 2015 3:07 PM
To: Khoury Mireille T
Cc: Grant Dianne; Elliott Nicole M; Lindenmuth Philip J; Ellison Christine E; Kolczynski Marie C
Subject: RE: ACA Section 1502 - the Notification Requirement

All,

I just noticed that the PDF cut off the even numbered pages for some reason. I will resend shortly.

Kim Koch
Special Counsel, Health Care
IRS Office of Chief Counsel
Phone: 202-317-4793

From: Koch Kimberly L
Sent: Wednesday, November 04, 2015 1:13 PM
To: Khoury Mireille T
Cc: Grant Dianne; Elliott Nicole M; Lindenmuth Philip J; Koch Kimberly L; Ellison Christine E; Kolczynski Marie C
Subject: ACA Section 1502 - the Notification Requirement

Hi Mireille,

Attached is our legal memo on the notification requirement in section 1502(c) of the ACA. Please let us know if you have any questions.

Kim Koch

Special Counsel, Health Care
IRS Office of Chief Counsel
Phone: 202-317-4793

From: Khoury Mireille T [<mailto:Mireille.T.Khoury@irs.gov>]
Sent: Tuesday, October 27, 2015 5:19 PM
To: Lindenmuth Philip J
Subject: ACA Section 1502 - the Notification Requirement

Hi Phil – John wanted Counsel to opine on the following two questions with respect to the notification requirement in section 1502 of the ACA.

(b)(5) - attorney-client



Thanks,
Mireille
202-317-4544

[Name]

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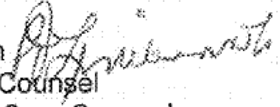
**Office of Chief Counsel
Internal Revenue Service**

Memorandum

CC:HC:KKoch

date: November 4, 2015

to: John Dalrymple
Deputy Commissioner for Services and Enforcement
Internal Revenue Service

from: Philip J. Lindenmuth 
Acting Health Care Counsel
Office of the Health Care Counsel

subject: June 30 Notification Requirement Under Section 1502(c) of the ACA

(b)(5) - attorney-client



(b)(5) - attorney-client



(b)(5) - attorney-client



(b)(5) - attorney-client



If you have any questions about this memo, please contact the Office of the Health Care Counsel at 202-317-4783.

cc: Dianne Grant
Senior Advisor to the Office of the Commissioner
Office of the Deputy Commissioner for Services and Enforcement

(b)(5) - attorney-client

