

Continuation Coverage Requirements Applicable to Group Health Plans; Correction

Announcement 99-39

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to Treasury Decision 8812, 1999-8 I.R.B. 19, which was published in the **Federal Register** on Wednesday, February 3, 1999 (64 F.R. 5160), relating to continuation coverage requirements applicable to group health plans.

DATES: This correction is effective February 3, 1999.

FOR FURTHER INFORMATION CONTACT: Yurlinda Mathis at 202-622-4695 (not a toll free call).

SUPPLEMENTAL INFORMATION:

Background

The final regulations that are subject to these corrections are under section 4980B of the Internal Revenue Code.

Need for Correction

As published, T.D. 8812 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 8812), which were the subject of FR Doc. 99-1520, is corrected as follows:

1. On page 5166, column 2, in the preamble under the heading, “*COBRA Continuation Coverage*”, first full paragraph, line 4 from the bottom of paragraph, the language “offer for core coverage separately.” is corrected to read “offer core coverage separately.”

2. On page 5170, column 1, in the preamble under the heading, “*Paying for COBRA Continuation Coverage*”, last paragraph in the column, line 14, the language “beginning. Therefore, the final” is corrected to read “beginning of the period. Therefore, the final”.

§54.4980B-1 [Corrected]

3. On page 5174, column 1, §54.4980B-1, paragraph (b), line 7 from the bottom of the paragraph, the language “rules in §§54.4980B-1 though” is corrected to read “rules in §§54.4980B-1 through”.

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(Filed by the Office of the Federal Register on March 24, 1999, 8:45 a.m., and published in the issue of the Federal Register for March 25, 1999, 64 F.R. 14382)