

Durbala R Joseph

From: Durbala R Joseph
Sent: Tuesday, November 06, 2018 10:48 AM
To: 'Hamann, Chad A'
Subject: RE: Request for meeting - Section 162(f)

Good morning Mr. Hamann,

Thank you for your email. We have received your email and appreciate your concern and interest in the potential implications for Medicare organizations and CMS. The IRS welcomes the opportunity to hear suggestions to simplify or improve the tax compliance system.

My office is responsible to ensure IRS documents and forms comply with the guidelines outlined in the Paperwork Reduction Act (PRA) relating to the burden with reporting information to the IRS. We unfortunately do not oversee the development or implementation of the regulations associated with the tax law.

I have forwarded your email to the appropriate office within the IRS for review and consideration. However, the Department of Treasury is responsible for setting up public meetings. I was informed that this is managed through the Treasury Office of Tax Policy. If a meeting is scheduled, the IRS could be invited to participate. The IRS could review the comment letter you mentioned once it is received.

Thank you again for your email. If you have any concerns or comments relating the burden associated with complying with IRS forms, as outlined in the PRA, our office would be happy to hear from you. For your concerns relating to tax policy, that will need to be communicated through the Treasury Office of Tax Policy.

I hope this was able to help and guide you in the right direction with your comment letter.

Thank you,

R. Joseph Durbala

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From: Hamann, Chad A <chad_a_hamann@uhg.com>
Sent: Monday, November 05, 2018 7:59 AM
To: Durbala R Joseph <RJoseph.Durbala@irs.gov>
Subject: FW: Request for meeting - Section 162(f)

Mr. Durbala,

I just wanted to follow up with you to make sure you got my below email. I also left you a voicemail this morning. I apologize for the multiple messages but this is a very important issue to us and we would like to get on your calendar for right after November 13.

If you could let me know what dates would work for you, I can then coordinate with the five Medicare organizations.

I look forward to hearing from you.

Thanks,

Chad Hamann

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From: Hamann, Chad A
Sent: Monday, October 29, 2018 8:50 AM
To: 'RJoseph.Durbala@irs.gov'
Subject: Request for meeting - Section 162(f)

Dear Mr. Durbala,

I am writing to request a meeting with the relevant IRS personnel to discuss the potential implications for Medicare organizations and CMS of regulations promulgated pursuant to the Tax Reform provision that restricts the ability to deduct payments made in connection with violations of law, including in settlement of government investigations of potential violations of law. I am making this request on behalf of five Medicare organizations – Aetna, Anthem, Cigna, Humana, and UnitedHealth Group – that collectively represent over 45% of the health insurance industry.

Comments have already been submitted pointing out that depending on how this is implemented in regulations, it could create serious – and we believe unintended – problems in the context of the payment processes of the Medicare program. In order to address this appropriately, there needs to be some further clarification of the concepts of “violation of law” and “investigation involving potential violation of law” in relation to the Medicare program under the new regulations. These definitions are important to us and to CMS because within the Medicare program, Medicare organizations often make payments to CMS either based on our own, ongoing efforts to identify good faith payment mistakes or based on audits undertaken by CMS. In many cases, the Medicare organization’s payments back to CMS are the product of errors by providers whose data is or may be incorrect. Extending the new regulations to these types of payments would impose significant burdens on both Medicare organizations and CMS.

We are planning to submit a comment letter with more detail by November 13 and would very much appreciate an opportunity to further discuss the options for addressing these issues with you as soon as possible after that.

In the meantime, would you have time available in the next week or two for us to talk so that we can coordinate our calendars to schedule an in-person meeting for after November 13. Please let me know what time and dates you would be available for a quick call with me and I will try to make your times work.

Thanks,

Chad Hamann

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