

# TaxNewsFlash

## United States



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## Final regulations pending OIRA review: Guidance under section 36B regarding premium tax credit

OMB's Office of Information and Regulatory Affairs (OIRA) received for review from the U.S. Treasury Department final regulations providing guidance under section 36B regarding the premium tax credit.

According to OIRA, the final regulations were received for review on September 15, 2022.

- [RIN: 1545-BQ16: Proposed changes to section 36B regarding the premium tax credit](#)

A brief description provided by OIRA is as follows:

*Executive Order 14009, Strengthening Medicaid and the Affordable Care Act (ACA), directs the Secretary of the Treasury to review all existing regulations and other agency actions to determine whether the actions are inconsistent with the policy to protect and strengthen the ACA and, in particular, review policies or practices that may reduce the affordability of coverage or financial assistance for coverage, including for dependents. The Treasury Department and the IRS have reviewed the regulations under section 36B and are proposing regulatory changes in accordance with E.O. 14009.*

The regulations were proposed in April 2022. Read [TaxNewsFlash](#)

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