































































---

***Affordable Care Act: While Much Has Been Accomplished, the  
Extent of Additional Controls Needed to Implement Tax-Exempt  
Hospital Provisions Is Uncertain***

---

Attachment

**RECOMMENDATION:**

The Director, EO, should work with the Department of the Treasury to establish a Memorandum of Understanding with the Department of Health and Human Services. The Memorandum of Understanding should take into consideration when information for the annual report to Congress should be received and the proper format of the data to ensure it will be timely and usable for the report to Congress.

**CORRECTIVE ACTION:**

We will work with the Department of the Treasury to establish a Memorandum of Understanding with the Department of Health and Human Services that takes into consideration when information for the annual report to Congress should be received and the proper format of the data to ensure it will be timely and usable for the report to Congress.

**IMPLEMENTATION DATE:**

March 31, 2013

**RESPONSIBLE OFFICIAL(S):**

Acting Commissioner, Tax Exempt and Government Entities