



**DEPARTMENT OF THE TREASURY**  
**WASHINGTON, D.C. 20220**

**TO:** Alex Goodenough, Office of Information and Regulatory Affairs

**FROM:** Ryan Law, Deputy Assistant Secretary  
Office of Privacy, Transparency, and Records 

**SUBJECT:** Justification for Emergency Processing: Patient Protection and Affordable Care Act Patient Protection Notice / OMB Number 1545-2181

Pursuant to Office of Management and Budget (OMB) procedures established at 5 CFR Part 1320, Controlling Paperwork Burdens on the Public, IRS requests that “Patient Protection and Affordable Care Act Patient Protection Notice (1545-2181)” be processed as Emergency Clearance Requests in accordance with section 5 CFR 1320.13, Emergency Processing.

The Department of Treasury and Internal Revenue Service, in conjunction with the Department of Labor (DOL), Office of Personnel Management (OPM), and the Department of Health and Human Services (HHS), issued a joint Interim Final Rule (IFR), *Requirements Related to Surprise Billing; Part I*, on July 13, 2021 (86 FR 36872). The IFR implements provisions of the No Surprises Act. The No Surprises Act was enacted on December 27, 2020, as title I of Division BB of the Consolidated Appropriations Act, 2021. The No Surprises Act establishes new protections from surprise billing and excessive cost-sharing for consumers receiving health care items and services. The IFR implements many of the law’s requirements for group health plans, health insurance issuers, carriers under the Federal Employees Health Benefits (FEHB) Program, health care providers and facilities, and air ambulance service providers. The requirements in the No Surprises Act apply for plan years (in the individual market, policy years) beginning on or after January 1, 2022.

Under section 553(b) of the Administrative Procedure Act (APA) (5 U.S.C. 551 et seq.), a general notice of proposed rulemaking is not required when an agency finds good cause that notice and comment procedures are impracticable, unnecessary, or contrary to the public interest and incorporates a statement of the finding and its reasons in the rule issued. The Secretaries and OPM Director have determined that it would be impracticable and contrary to the public interest to delay putting the provisions in these interim final rules in place until after a full public notice and comment process has been completed. Although this effective date may have allowed for the regulations, if promulgated with the full notice and comment rulemaking process, to be applicable in time for the applicability date of the provisions in the No Surprises Act, this timeframe would not provide sufficient time for the regulated entities to implement the requirements.

On this legal basis, IRS has determined that this information must also be collected prior to the time periods established under Part 1320 of the Paperwork Reduction Act (PRA) and that this information is essential to the mission of EBSA to implement the provisions of the No Surprises Act. The Agency is hereby requesting that OMB process a 180-day clearance for a revision to 1545-2181, Patient Protection and Affordable Care Act Patient Protection Notice.