the Administrator any or all of the following:
   (i) Proposed findings and conclusions.
   (ii) Supporting views or exceptions to the hearing officer’s decision.
   (iii) Supporting reasons for the proposed findings and exceptions.
   (iv) A rebuttal to another party’s request for review or to other submissions already filed with the Administrator.

(2) The submissions must be limited to the issues the Administrator has decided to review and confined to the record established by the hearing officer.

(3) All communications from the parties concerning a hearing officer’s decision being reviewed by the Administrator must be in writing (not in facsimile or other electronic medium) and must include a certification that copies have been sent to all other parties.

(4) The Administrator does not consider any communication that does not meet the requirements of this paragraph.

(g) Administrator’s review decision. (1) The Administrator bases his or her decision on the following:
   (i) The entire record developed by the hearing officer.
   (ii) Any materials submitted in connection with the hearing or under paragraph (f) of this section.
   (iii) Generally known facts not subject to reasonable dispute.

(2) The Administrator mails copies of the review decision to all parties within 120 days from the date of the hearing officer’s decision.

(3) The Administrator’s review decision may affirm, reverse, or modify the hearing decision or may remand the case to the hearing officer.

(h) Basis and effect of remand. (1) Basis. The bases for remand do not include the following:
   (i) Evidence that existed at the time of the hearing and that was known or could reasonably have been expected to be known.
   (ii) A court case that was either not available at the time of the hearing or was decided after the hearing.
   (iii) Change of the parties’ representation.
   (iv) An alternative legal basis for an issue in dispute.

(2) Effect of remand. (i) The Administrator may instruct the hearing officer to take further action with respect to the development of additional facts or new issues or to consider the applicability of laws or regulations other than those considered during the hearing.
   (ii) The hearing officer takes the action in accordance with the Administrator’s instructions in the remand notice and again issues a decision.

(iii) The Administrator may review or decline to review the hearing officer’s remand decision in accordance with the procedures set forth in this section.

(i) Finality of decision. The Administrator’s review decision, or the hearing officer’s decision following remand, is the final Departmental decision and is binding on all parties unless the Administrator chooses to review the decision in accordance with this section, or the decision is reopened in accordance with §411.126.

§411.126 Reopening of determinations and decisions.

(a) A determination that a GHP or LGHP is a nonconforming GHP or the decision or revised decision of a hearing officer or of the CMS Administrator may be reopened within 12 months from the date on the notice of determination or decision or revised decision, for any reason by the entity that issued the determination or decision.

(b) The decision to reopen or not to reopen is not appealable.

§411.130 Referral to Internal Revenue Service (IRS).

(a) CMS responsibility. After CMS determines that a plan has been a nonconforming GHP in a particular year, it refers its determination to the IRS, but only after the parties have exhausted all CMS appeal rights with respect to the determination.

(b) IRS responsibility. The IRS administers section 5000 of the IRC, which imposes a tax on employers (other than governmental entities) and employee organizations that contribute to a nonconforming GHP. The tax is equal to 25 percent of the employer’s or employee organization’s expenses, incurred during the calendar year in which the plan