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INVACARE CORP Form 8-K December 06, 2012

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of report (Date of earliest event reported):

December 5, 2012

INVACARE CORPORATION

(Exact name of Registrant as specified in its charter) Ohio 001-15103

Ohio 001-15103 95-2680965
(State or other Jurisdiction of Incorporation or Organization) (Commission File Number) (I.R.S. Employer Identification Number)

One Invacare Way, P.O. Box 4028, Elyria, Ohio 44036 (Address of principal executive offices, including zip code)

(440) 329-6000

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 7.01. Regulation FD Disclosure.

On December 5, 2012, the Internal Revenue Service issued final regulations on the 2.3% excise tax on medical devices that is part of the Affordable Care Act, and Invacare Corporation (the "Company") issued a press release regarding the expected impact of the tax. A copy of the press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated into this Item 7.01 by reference.

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Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number Description

99.1 Press Release, dated December 5, 2012

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

INVACARE CORPORATION

(Registrant)

Date: December 6, 2012 By: /s/ Robert K. Gudbranson

Robert K. Gudbranson

Senior Vice President and Chief Financial Officer

Exhibit Index

Exhibit Number Description

99.1 Press Release, dated December 5, 2012