

IRS is soliciting comments concerning Form 5305A-SEP, Salary Reduction Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement.

DATES: Written comments should be received on or before January 2, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, at (202) 317-5753 or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Salary Reduction Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement.

OMB Number: 1545-1012.

Form Number: 5305A-SEP.

Abstract: Form 5305A-SEP is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in Internal Revenue Code section 408(k). This form is not to be filed with the IRS, but is to be retained in the employer's records as proof of establishing a SEP and justifying a deduction for contributions made to the SEP.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals.

Estimated Number of Responses: 100,000.

Estimated Time per Respondent: 9 hr., 43 min.

Estimated Total Annual Burden

Hours: 972,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will

be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 25, 2017.

L. Brimmer,

Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Information Reporting by Applicable Large Employers on Health Insurance Coverage Offered Under Employer-Sponsored Plans

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the requirements relating to the information reporting by applicable large employers on health insurance coverage offered under employer-sponsored plans.

DATES: Written comments should be received on or before January 2, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or

copies of the regulations should be directed to Tuawana Pinkston, at (202) 317-6038 or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Tuawana.Pinkston@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C, Employer-Provided Health Insurance Offer and Coverage, and Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns.

OMB Number: 1545-2251.

Form Numbers: Forms 1094-C, 1095-C, and 4423.

Abstract: This program contains regulations providing guidance to employers that are subject to the information reporting requirements under section 6056 of the Internal Revenue Code, enacted by the Patient Protection and Affordable Care Act (Pub. L. 111-148 (124 Stat. 119 (2010))). Section 6056 requires those employers to report to the IRS information about their compliance with the employer shared responsibility provisions of section 4980H of the Code and about the health care coverage, if any, they have offered employees. Section 6056 also requires those employers to furnish related statements to employees in order that employees may use the statements to help determine whether, for each month of the calendar year, they can claim on their tax returns a premium tax credit under section 36B of the Code (premium tax credit).

Title: Form 1094-C.

Current Actions: There is no change to this existing regulation. However, the agency has updated the number of respondents to reflect the most recent data available.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Respondents: 400,000.

Estimated Time per Respondent: 4 hours.

Estimated Total Annual Burden

Hours: 1,600,000.

Title: Form 1095-C.

Current Actions: There is no change to this existing collection. However, the agency has updated the number of respondents to reflect the most recent data available.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Respondents: 105,000,000.

Estimated Time per Respondent: 12 minutes.

Estimated Total Annual Burden Hours: 21,000,000.

Title: Form 4423.

Current Actions: There is no change to this existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Respondents: 6.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 2 hours.

The following paragraph applies to all the collections of information covered by this notice: An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments. We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Approved: October 25, 2017.

L. Brimmer,
Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Office of the General Counsel; Appointment of Members of the Legal Division to the Performance Review Board, Internal Revenue Service

Under the authority granted to me as Acting Chief Counsel of the Internal Revenue Service by the General Counsel of the Department of the Treasury by General Counsel Directive 15, pursuant to the Civil Service Reform Act, I have appointed the following persons to the Legal Division Performance Review Board, Internal Revenue Service Panel:

1. Chairperson, William M. Paul, Acting Chief Counsel
2. Scott Dinwiddie, Associate Chief Counsel (Income Tax and Accounting)
3. Bruce Meneely, Division Counsel (Small Business & Self Employed)
4. Mark Kaizen, Associate Chief Counsel (General Legal Services)
5. Marjorie Rollinson, Associate Chief Counsel (International)

Alternate—Joseph Spires, Deputy Division Counsel (Small Business & Self Employed)

This publication is required by 5 U.S.C. 4314(c)(4).

Dated: October 20, 2017.

William M. Paul,

Acting Chief Counsel, Internal Revenue Service.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before December 1, 2017 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory

Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Jennifer Leonard by emailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Claim for Refund of Excise Taxes.

OMB Control Number: 1545-1420.

Type of Review: Revision of a currently approved collection.

Abstract: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Forms: Schedule 1 (Form 8849), Schedule 2 (Form 8849), Schedule 3 (Form 8849), Schedule 5 (Form 8849), Schedule 6 (Form 8849), Schedule 8 (Form 8849), Form 8849.

Affected Public: Individuals or Households, Businesses or other for-profits.

Estimated Total Annual Burden Hours: 942,860.

Title: Form 945/945V: Annual Return of Withheld Federal Income Tax/ Voucher; Form 945-A: Annual Record of Federal Tax Liability; Form 945-X Annual Return of Withheld Federal Income Tax, Claim, Refund; TD8672.

OMB Control Number: 1545-1430.

Type of Review: Revision of a currently approved collection.

Abstract: Form 945 is used to report income tax withholding on non-payroll payments including backup withholding and withholding on pensions, annuities, IRA's, military retirement and gambling winnings. Form 945-V, Payment Voucher, is used if you are making a payment with Form 945, Annual Return of Withheld Federal Income Tax. Form 945-A is used to report non payroll tax liabilities. Form 945-X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax, for one year only. TD 8672, these final regulations require