



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 4, 2014

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion 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 e-mail at OIRA_Submission@OMB.EOP.GOV and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

INTERNAL REVENUE SERVICE (IRS)

OMB Number: 1545-2232.

Type of Review: Revision.

Title: Health Insurance Premium Tax Credit

Abstract: Under the Patient Protection and Affordable Care Act, Public Law 111-148, and the Health Care and Education Reconciliation Act, Public Law 111-152, states will establish exchanges to facilitate enrollment in qualified health plans by individuals. Eligible individuals may claim a premium tax credit on their tax returns that will pay part of the premiums for health plans. In many cases exchanges will approve monthly advance payments of the credit to insurance companies. Section 36B(f)(3) of the Internal Revenue Code requires exchanges to report information concerning individuals enrolling in qualified health plans that will assist the individuals to properly complete their tax returns and assist the Internal Revenue Service to determine a taxpayer's eligibility for the premium tax credit and the correct amount of the credit. The IRS developed Form 1095-A under the authority of ICR section 36B(f)(3) for individuals to compute the amount of premium tax credit and file an accurate tax return. Marketplaces also must report certain information monthly to the IRS about individuals who receive from the Marketplace a certificate of exemption from the individual shared responsibility provision.

Estimated Total Burden Hours: 11,250

Robert Dahl

Treasury PRA Clearance Officer

BILLING CODE: 4830-01

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