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[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulations Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

Currently, the IRS is soliciting comments regarding the burden estimate or any other aspect of this collection of information entitled “Affordable Care Act – Summary of Benefits and Coverage Disclosures.”

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

ADDRESSES: Direct all written comments to Carrie Holland, Internal Revenue Service, room 6129, 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 Tuawana Pinkston at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Tuawana.Pinkston @irs.gov](mailto:Tuawana.Pinkston@irs.gov).

## SUPPLEMENTARY INFORMATION:

Title: Affordable Care Act – Summary of Benefits and Coverage Disclosures.

OMB Number: 1545-2229.

Regulation Number: TD 9724.

Abstract: This information collection request (ICR) document seeks OMB approval of the revision to the summary of benefits and coverage and uniform glossary pursuant to 26 CFR 54.9815-2715. The Patient Protection and Affordable Care Act amends the Public Health Service Act by adding section 2715 “Development and Utilization of Uniform Explanation of Coverage Documents and Standardized Definitions.” This section directs the Department of Health and Human Services, the Department of Labor, and the Department of the Treasury (collectively, the Departments) , in consultation with the National Association of Insurance Commissioners and a working group comprised of stakeholders, to develop standards for use by a group health plan and a health insurance issuer in compiling and providing to applicants, enrollees, policyholders, and certificate holders a summary of benefits and coverage explanation that accurately describes the benefits and coverage under the applicable plan or coverage. A final rule was published on February 14, 2012 containing the documents. A proposed rule, and proposed templates, instructions and related materials were published in the Federal Register on December 30, 2014. A final rule was published on June 16, 2015. The Departments are proposing to finalize, as of April 1, 2016, the templates, instructions and related materials and this ICR relates to them.<sup>1</sup>

Current Actions: There is no change in the paperwork burden previously approved

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<sup>1</sup> The final template, instructions and related materials are expected to be posted on the DOL/EBSA website and the CMS/The Center for Consumer Information & Insurance Oversight website.

by OMB. This information collection is being submitted for revision purposes.

Type of Review: Renewal of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, Not-for-profit institutions.

Estimated Number of Respondents: 2,388,923.

Estimated Time Per Respondent: 0.1806 hours .

Estimated Total Annual Burden Hours: 431,552 hours.

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: February 24, 2016.

Carrie Holland,  
Director,  
Tax Forms and Publication

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