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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

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 estimates, 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 e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Control Number: 1545-0117.

Type of Review: Revision of a currently approved collection.

Title: Form 1099-OID, Original Issue Discount.

Form: Form 1099-OID.

Abstract: This form is filed if the original issue discount (OID) includible in gross income is at least \$10; or for any person for whom the taxpayer withheld and paid any foreign tax on OID; or from whom the taxpayer withheld (and did not refund) any federal income tax under the backup withholding rules even if the amount of the OID is less than \$10.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 452,520.

Dated: **September 23, 2016.**

Brenda Simms

Treasury PRA Clearance Officer

BILLING CODE: 4830-01

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