



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for REG-132455-11 Reporting of Minimum Essential Coverage (TD 9660-Final)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Information Collection; request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 1094-B, Transmittal of Health Coverage Information Returns and Form 1095-B, Health Coverage.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF IN THE FEDERAL REGISTER]** 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 regulation should be directed to Taquesha Cain, at (202) 317-8979 room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Taquesha.R.Cain@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Transmittal of Health Coverage Information Returns and Health Coverage.

OMB Number: 1545-2252.

Form Number: 1094-B and 1095-B.

Abstract: The Form 1094-B and Form 1095-B under the authority of IRC section 6055, added by P.L. 111-148, Patient Protection and Affordable Care Act (ACA), section 1502(a). Section 6055(a) requires every health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and other entity that provides minimum essential coverage to file annual returns reporting information for each individual for whom minimum essential coverage is provided. Form 1094-B, serves as a transmittal for Form 1095-B, Health Coverage.

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: Business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

1094-B:

Estimated Number of Respondents: 30,000.

Estimated Time Per Respondent: 10 minutes.

Estimated Total Annual Burden Hours: 5,000.

1095-B:

Estimated Number of Respondents: 125,000,000.

Estimated Time Per Respondent: 1 minute.

Estimated Total Annual Burden Hours: 2,083,333.

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 18, 2017

L. Brimmer,

Senior Tax Analyst

[FR Doc. 2017-23084 Filed: 10/23/2017 8:45 am; Publication Date: 10/24/2017]