



4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Information Collection; Comment Request

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 general public and other Federal agencies to take this opportunity to comment on and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. This notice provides guidance relating to the waiver of 2009 required minimum distributions, described in section 401(a)(9) of the Internal Revenue Code (“Code”), from certain plans under the Worker, Retiree, and Employer Recovery Act of 2008 (“WRERA”).

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION 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.

Please send comments for the information collection listed below. You must reference the information collection’s title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment. To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact LaNita Van

Dyke, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: IRA Required Minimum Distribution Reporting.

OMB Number: 1545-1779.

Notice Number: Notice 2002-27.

Abstract: Notice 2002-27 (Notice 2003-2, Notice 2003-3 & Notice 2009-9) provides guidance with respect to the reporting requirements, that is, data that custodians and trustees of IRAs must furnish IRA owners in those instances where there must be a minimum distribution from an individual retirement arrangement.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 78,000.

Estimated Average Time Per Respondent: 15 hours.

Estimated Total Annual Burden Hours: 1,170,000.

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.

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

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.

Dated: October 4, 2017.

Tuawana Pinkston,

Supervisory,

Tax Analyst.

[FR Doc. 2017-23494 Filed: 10/27/2017 8:45 am; Publication Date: 10/30/2017]