



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Information Reporting by Applicable Large Employers on Health Insurance Coverage Offered Under Employer-Sponsored Plans.

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 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. Currently, the IRS is soliciting comments concerning the requirements relating to the information reporting by applicable large employers on health insurance coverage offered under employer-sponsored plans.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT] to be assured of consideration.

ADDRESSES: Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Tuawana Pinkston, at (202) 317-6038 or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington DC 20224, or through the internet, at Tuawana.Pinkston@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and 1095-C, Employer-Provided Health Insurance Offer and Coverage, and Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns.

OMB Number: 1545-2251.

Form Numbers: Forms 1094-C, 1095-C, and 4423.

Abstract: This program contains regulations providing guidance to employers that are subject to the information reporting requirements under section 6056 of the Internal Revenue Code, enacted by the Patient Protection and Affordable Care Act (P.L. 111-148 (124 Stat.119 (2010))). Section 6056 requires those employers to report to the IRS information about their compliance with the employer shared responsibility provisions of section 4980H of the Code and about the health care coverage, if any, they have offered employees. Section 6056 also requires those employers to furnish related statements to employees in order that employees may use the statements to help determine whether, for each month of the calendar year, they can claim on their tax returns a premium tax credit under section 36B of the Code (premium tax credit).

Title: Form 1094-C

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: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Respondents: 400,000.

Estimated Time Per Respondent: 4 hours

Estimated Total Annual Burden Hours: 1,600,000

Title: Form 1095-C

Current Actions: There is no change to this existing collection. 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: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Respondents: 105,000,000.

Estimated Time Per Respondent: 12 minutes

Estimated Total Annual Burden Hours: 21,000,000

Title: Form 4423

Current Actions: There is no change to this existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Respondents: 6.

Estimated Time Per Respondent: 20 minutes

Estimated Total Annual Burden Hours: 2 hours

The following paragraph applies to all 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 if 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 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.

Approved: October 25, 2017.

L. Brimmer,
Senior Tax Analyst.

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