



[4830-01-p]

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Forms 5498-QA and 1099-QA**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 5498-QA, ABLE Account Contribution Information, and Form 1099-QA, Distributions from ABLE Accounts.

**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 N.W., Washington, DC 20224.

**FOR FURTHER INFORMATION:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, at (202) 317-5753 or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

Title: ABLE Account Contribution Information; Distributions from ABLE Accounts.

OMB Number: 1545-2262.

Form Numbers: 5498-QA; 1099-QA.

Abstract: Public Law 113-295, ABLE Act of 2014, granted States, agencies and/or their instrumentalities the authority to allow for the establishment of special accounts that allow individuals and families to set aside money for the purpose of supporting individuals with disabilities to maintain health, independence, and quality of life, without impacting eligibility for other social service financial assistance programs such as Medicaid. Form 5498-QA is used to report to the beneficiaries the contributions, rollovers, and program to program transfers associated with these accounts. Form 1099-QA allows these individuals and families to draw from the special account.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Form 5498-QA

Estimated Number of Responses: 10,000.

Estimated Time Per Respondent: 11 min.

Estimated Total Annual Burden Hours: 1,900

Form 1099-QA

Estimated Number of Responses: 10,000.

Estimated Time Per Respondent: 10 min.

Estimated Total Annual Burden Hours: 1,700

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: November 28, 2017.

**L. Brimmer,**  
Senior Tax Analyst

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