



4830-01-P

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**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 estimate, 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](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

## **Internal Revenue Service (IRS)**

*Title:* Acquisition or Abandonment of Secured Property.

*OMB Control Number:* 1545-0877.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* Form 1099-A is used by persons who lend money in connection with a trade or business, and who acquire an interest in the property that is security for the loan or who have reason to know that the property has been abandoned, to report the acquisition or abandonment.

*Form:* 1099-A.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 90,080.

*Title:* T.D. 9047 - Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

*OMB Control Number:* 1545-1672.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* This document contains final regulations that apply to certain transactions or events that result in a Regulated Investment Company (RIC) or a Real Estate Investment Trust (REIT) owning property that has a basis determined by reference to a C corporation's basis in the property. These regulations affect RICs, REITs, and C corporations and clarify the tax treatment of transfers of C corporation property to a RIC or REIT.

*Forms:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours: 70.*

*Title:* Rev Proc 2017-41 modifying Revenue Procedure 2015-36 Master and Prototype and Volume Submitter Plans (previously Rev. Proc. 2011-49 & 2005-16).

*OMB Control Number:* 1545-1674.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* The issuance of an opinion letter for a pre-approved plan by the Employee Plans function of the Tax Exempt and Government Entities Division approves a plan as to form. Typically, once a plan is submitted for an opinion letter the entity that submits the plan (the “provider”) will begin marketing the plan for its adoption by various employers. The issuance of the opinion letter allows the provider to make retroactive changes to the form of the plan to conform to recent changes in statutory requirements. Form 4461, Form 4461-A, and Form 4461-B are used by providers to apply for approval of their employee benefit plans under section 401(a).

*Forms:* 4461, 4461-A, 4461-B.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 1,108,225.

*Title:* TD 9472 (Final) - Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual.

*OMB Control Number:* 1545-1780.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Regulations provide guidance relating to the application of the section 204(h) notice requirements to a pension plan amendment that is permitted to reduce benefits accrued before the plan amendment's applicable amendment date and reflect certain amendments made to the section 204(h) notice requirements by the Pension Protection Act of 2006. These final regulations generally affect sponsors, administrators, participants, and beneficiaries of pension plans.

*Forms:* 4461, 4461-A, 4461-B.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 40,000.

*Title:* Suspension or Reduction of Safe Harbor Contributions.

*OMB Control Number:* 1545-2191.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* This rule relates to certain cash or deferred arrangements under section 401(k) and matching contributions and employee contributions under section 401(m). The collection of information relates to the new supplemental notice requirements in the case of a reduction or suspension of safe harbor non-elective or matching contributions and the requirement to include additional information in the notice for certain plans that would be permitted to reduce or suspend safe harbor non-elective or matching contributions for a plan year even if the employer had not experienced a business hardship.

*Forms:* None.

*Affected Public:* Businesses or other for-profits, Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 10,000.

*Title:* Health Insurance Premium Tax Credit.

*OMB Control Number:* 1545-2232.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* This document covers regulations previously approved under 26 CFR 1.36B-5 which relate to the health insurance premium assistance credit enacted by the Patient Protection and Affordable Care Act (PPACA). The regulations provide guidance to individuals who claim the premium assistance credit and exchanges that make qualified health plans available to individuals and employers. The IRS developed Form 1095-A under the authority of ICR section 36B(f)(3) for individuals to compute the amount of premium tax credit and file an accurate tax return.

*Form:* 1095-A.

*Affected Public:* Businesses or other for-profits, Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 16,250.

*Title:* Form 8976, Notice of Intent to Operate Under Section 501(c)(4).

*OMB Control Number:* 1545-2268.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* This collection of information satisfies the statutory mandate in section 506. This information will be used by IRS to process the submitted notification form for completeness and to determine applicability of the penalties for failure to timely submit the notification imposed by section 6652(c)(4) of the Code.

*Form:* 8976.

*Affected Public:* Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 1,875.

*Authority:* 44 U.S.C. 3501 et seq.

Dated: December 19, 2017.

**Spencer Clark,**

*Treasury PRA Clearance Officer.*

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