



4830-01-p

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to Revenue Procedure 2017-41

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 burden associated with the procedures outlined in RP 2017-41 for issuing Opinion Letters regarding the qualification in form of Pre-approved Plans under sections 401, 403(a), and 4975(e)(7).

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 Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution Avenue N.W., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Ronald J. Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue N.W., Washington DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Master and Prototype and Volume Submitter Plans.

OMB Number: 1545-1674.

Regulation Project Number: RP 2017-41.

Abstract: This revenue procedure modifies Rev. Proc. 2015-36 and sets forth the procedures for the merger of the master and prototype (M&P) program with the volume

submitter (VS) plan. This revenue procedure requires employers adopting pre-approved plans to complete and sign new signature pages or new adoption agreements, as applicable, in order to restate their plans for recent changes in the law. This revenue procedure require sponsors of pre-approved plans to furnish copies of their plans to the Service's Employee Plans Determinations office, maintain records of employers that have adopted their plans, prepare and communicate any necessary interim amendments to adopting employers, make reasonable and diligent efforts to ensure that employers restate their plans when necessary, and notify employers if the sponsor concludes that employers' plans are no longer qualified. provides that mass submitters must keep records of their user fees. This allows mass submitters to certify to the number of other practitioners seeking approval of the identical pre-approved plan.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This request is being submitted for renewal purposes.

Type of Review: Extension of a currently approved collection.

Affected Public Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

Estimated Number of Respondents: 321,500.

Estimated Time Per Respondent: 3 Hrs., 45 min.

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

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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: September 23, 2020.

Ronald J. Durbala,

IRS Tax Analyst.

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