



[4830-01-

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for 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 (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 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 IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, 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 forms 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.

SUPPLEMENTARY INFORMATION:

Title: Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, Form 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 (Pub. 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 collection at this time.

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: 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 at this time.

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: 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 at this time.

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 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. Comments will be 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 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 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: April 8, 2021.

Martha R. Brinson,

Tax Analyst.

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