

**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 Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, 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 December 22, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Elaine Christophe, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

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

*OMB Number:* 1545-2262. *Form Numbers:* 5498-QA; 1099-QA.

*Abstract:* Form 5498-QA, ABLE Account Contributions Information. Public Law 113-295, ABLE Act of 2014 allows individuals and families to set money aside in this special account 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 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.

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 11 min.

*Estimated Total Annual Burden Hours:* 3,600.

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: October 13, 2015.

**Elaine Christophe,**

*IRS Reports Clearance Officer.*

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**DEPARTMENT OF THE TREASURY****Proposed Collection; Comment Request; Office of Investment Security**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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 continuing information collections, as required by

the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the Office of Investment Security, within the Department of the Treasury, is soliciting comments concerning the information collection provisions of the Regulations Pertaining to Mergers, Acquisitions and Takeovers by Foreign Persons, 31 CFR 800.402.

**DATES:** Written comments must be received on or before December 22, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Stephen Hanson, Director, Office of Investment Security, Department of the Treasury, 1500 Pennsylvania Avenue NW., Room 5221, Washington, DC 20220; [CFIUS@treasury.gov](mailto:CFIUS@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information should be directed to Justin Huff, Office of Investment Security, Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220; (202) 622-6133.

**SUPPLEMENTARY INFORMATION:**

*OMB Number:* 1505-0121.

*Title:* Regulations Pertaining to Mergers, Acquisitions and Takeovers by Foreign Persons.

*Abstract:* The information request in this proposed collection is contained in 31 CFR 800.402. The information collected under these regulations is used by the Committee on Foreign Investment in the United States (CFIUS), an inter-agency committee chaired by the Secretary of the Treasury and comprised of the Secretaries of State, Defense, Treasury, Commerce, Homeland Security, Energy, and Labor; the Attorney General; the U.S. Trade Representative; and the Directors of National Intelligence and the Office of Science and Technology Policy. CFIUS, on behalf of the President, is authorized under section 721 of the Defense Production Act of 1950 to conduct reviews to determine the effects on the national security of transactions proposed or pending after the date of enactment (August 23, 1988) by or with foreign persons that could result in interstate commerce in the United States ("covered transactions").

*Current Actions:* Revision of a currently approved collection.

*Affected Public:* Parties to mergers, acquisitions, and takeovers of U.S. businesses.

*Estimated Number of Responses:* 130.

*Estimated Time per Respondent:* This varies, depending on individual circumstances, with an average of 116 hours.