

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for Regulations Project**

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 regarding the burden estimate or any other aspect of this collection of information entitled “Affordable Care Act—Summary of Benefits and Coverage Disclosures.”

DATES: Written comments should be received on or before March 28, 2016 to be assured of consideration.

ADDRESSES: Direct all written comments to Carrie Holland, 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 Tuawana Pinkston at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Tuawana.Pinkston@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Affordable Care Act—Summary of Benefits and Coverage Disclosures.

OMB Number: 1545–2229.

Regulation Number: TD 9724.

Abstract: This information collection request (ICR) document seeks OMB approval of the revision to the summary of benefits and coverage and uniform glossary pursuant to 26 CFR 54.9815–2715. The Patient Protection and Affordable Care Act amends the Public Health Service Act by adding section 2715 “Development and Utilization of Uniform Explanation of Coverage Documents and Standardized Definitions.” This section directs the Department of Health and Human Services, the Department of Labor, and the Department of the Treasury (collectively, the Departments), in consultation with the National Association of Insurance Commissioners and a working group comprised of stakeholders, to develop standards for use by a group health plan and a health

insurance issuer in compiling and providing to applicants, enrollees, policyholders, and certificate holders a summary of benefits and coverage explanation that accurately describes the benefits and coverage under the applicable plan or coverage. A final rule was published on February 14, 2012 containing the documents. A proposed rule, and proposed templates, instructions and related materials were published in the **Federal Register** on December 30, 2014. A final rule was published on June 16, 2015. The Departments are proposing to finalize, as of April 1, 2016, the templates, instructions and related materials and this ICR relates to them.¹

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

Type of Review: Renewal of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, Not-for-profit institutions.

Estimated Number of Respondents: 2,388,923.

Estimated Time per Respondent: 0.1806 hours.

Estimated Total Annual Burden Hours: 431,552 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. 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

¹ The final template, instructions and related materials are expected to be posted on the DOL/EBSA Web site and the CMS/The Center for Consumer Information & Insurance Oversight Web site.

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: February 24, 2016.

Carrie Holland,

Director, Tax Forms and Publication.

[FR Doc. 2016–04313 Filed 2–25–16; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY**Submission for OMB Review; Comment Request**

February 23, 2016.

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, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before March 28, 2016 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimates, or any other aspect of the information collections, 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 email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained by emailing PRA@treasury.gov, calling (202) 622–1295, or viewing the entire information collection request at www.reginfo.gov.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513–0005.

Type of Review: Extension of a currently approved collection.

Title: Letterhead Applications and Notices Filed by Brewers, TTB REC 5130/2; and Brewer’s Notice.

Form: F 5130.10.

Abstract: The Internal Revenue Code (IRC) requires brewers to file a notice of intent to operate a brewery. TTB F 5130.10, the Brewer’s Notice, collects

information similar to that collected on a permit application and, when approved by TTB, is a brewer's authorization to operate. The brewer shall maintain the approved Brewer's Notice and all associated documents at the brewery premises, in complete and current condition, readily available for inspection by an appropriate TTB officer. The regulations also require that a brewer submit a letterhead application or notice to conduct certain activities, such as to vary from regulatory requirements or to alternate brewery premises. Letterhead applications and notices are necessary to identify brewery activities so that TTB may ensure that proposed operations would comply with the IRC and would not jeopardize Federal revenues.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 14,870.

OMB Number: 1513-0010.

Type of Review: Revision of a currently approved collection.

Title: Formula and Process for Wine.

Form: F 5120.29.

Abstract: Proprietors intending to produce a special wine, other than standard wine or nonbeverage wine, must obtain TTB's prior approval of the formula by which the wine, or wine product made from wine, is to be made. Such proprietors may file formula approval requests on TTB F 5120.29, which describes the person filing, the type of product to be made, and the ingredients and process by which the product is to be made. TTB also may use the form to audit the product.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 60.

OMB Number: 1513-0014.

Type of Review: Extension of a currently approved collection.

Title: Power of Attorney.

Form: F 5000.8.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 6061 provides that any documents filed by industry members under the provisions of the IRC must be signed and filed in accordance with the forms and regulations prescribed by the Secretary of the Treasury. Also, the Federal Alcohol Administration Act at 27 U.S.C. 204(c) states that the Secretary shall prescribe the manner and form of all applications for basic permits under the Act. The TTB regulations require individuals signing documents and forms filed with TTB on behalf of an applicant or principal to have specific authority to do so on their behalf. TTB

F 5000.8 is used to delegate authority to a specific individual to sign documents on behalf of an applicant or principal.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 3,250.

OMB Number: 1513-0057.

Type of Review: Extension of a currently approved collection.

Title: Letterhead Applications and Notices Relating to Wine.

Abstract: The Internal Revenue Code (IRC) regulates certain aspects of wine production and treatment because the production and treatment affect the volume of taxable wine produced. The IRC also imposes standards for natural wine, cellar treatment of natural wine, agricultural wine, and the labeling of all wines in order to protect consumers and protect the product integrity of the wine. TTB therefore requires proprietors to file letterhead applications and notices relating to certain production and treatment activities to ensure that the intended activity will not jeopardize the revenue or defraud consumers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 825.

OMB Number: 1513-0088.

Type of Review: Extension of a currently approved collection.

Title: Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims.

Abstract: TTB is responsible for the collection of Federal excise taxes on firearms, ammunition, distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes, and the collection of special occupational taxes related to tobacco products and cigarette papers and tubes. The Internal Revenue Code (IRC) requires that these excise and special occupational taxes be collected on the basis of a return and requires taxpayers to maintain records that support the information in the return. The IRC also allows for the filing of claims for the abatement or refund of taxes under certain circumstances, and the IRC requires claimants to maintain records to support such claims. The maintenance of records is necessary to determine the appropriate tax liability, verify computations on tax returns, determine the adequacy of bond coverage, and verify the correctness of claims and other adjustments to tax liability.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 503,921.

Brenda Simms,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

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Bureau of the Fiscal Service

OMB Control Number: 1530-0045.

Type of Review: Revision of a currently approved collection.

Title: Supporting Statement of Ownership for Overdue United States Bearer Securities.

Form: FS Form 1071.

Abstract: Form FS Form 1071 is used by the Bureau of the Fiscal Service to establish ownership and support a request for payment when an overdue security is presented and surrendered for redemption.

Affected Public: Individuals or households.

Estimated Total Annual Burden Hours: 50.

OMB Control Number: 1535-0138.

Type of Review: Revision of a currently approved collection.