

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

April 8, 1999.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before May 17, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1581.

Regulation Project Number: REG-209485-86 Final.

Type of Review: Extension.

Title: Continuation Coverage Requirements Applicable to Group Health Plans.

Description: The statute and the regulations require group health plans to provide notices to individuals who are entitled to elect the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions.

Estimated Number of Respondents: 1,800,000.

Estimated Burden Hours Per

Respondent: 14 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 404,640 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
[FR Doc. 99-9503 Filed 4-15-99; 8:45 am]

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DEPARTMENT OF THE TREASURY**Submission for OMB Review;
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April 9, 1999.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before May 17, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1483.

Form Number: IRS Form W-7.

Type of Review: Extension.

Title: Application for IRS Individual Taxpayer Identification Number.

Description: Regulations under Internal Revenue Code (IRC) section 6109 provide for a type of taxpayer identifying number called the "IRS Individual Taxpayer Identification Number" (ITIN). Individuals who currently do not have, and are not eligible to obtain, social security numbers can apply for this number on Form W-7. Taxpayers may use this number when required to furnish a taxpayer identifying number under regulations. An ITIN is intended for tax use only.

Respondents: Individuals or households.

Estimated Number of Respondents: 500,000.

Estimated Burden Hours Per Respondent:

Learning about the law or the form 13 minutes

Preparing the form—29 minutes

Copying, assembling and sending the form to the IRS—20 minutes

Frequency of Response: Other

(Individuals file once to get an ITIN.)

Estimated Total Reporting Burden: 525,000 hours.

OMB Number: 1545-1645.

Revenue Procedure Number: Revenue Procedure 99-13.

Type of Review: Extension.

Title: Section 403(b) Plan Corrections and Closing Agreements.

Description: This revenue procedure modifies and amplifies Revenue Procedure 98-22, 1998-12 I.R.B. 11, and provides guidance to employers, custodians and individual taxpayers with respect to the administration of tax-sheltered annuity arrangements within the meaning of section 403(b) of the Code. In so doing, a mechanism to make certain corrections to section 403(b) plans.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeeping: 500.

Estimated Burden Hours Per Respondent/Recordkeeper: 3 hours, 48 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 1,899 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

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