

obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-2252.

*Type of Review:* New Collection.

*Title:* REG-132455-11—Reporting of Minimum Essential Coverage (TD 9660—Final)

*Abstract:* The IRS developed Form 1094-B and Form 1095-B under the authority of IRC section 6055, added by Public Law 111-148, Patient Protection and Affordable Care Act (ACA), section 1502(a). Section 6055(a) requires every health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and other entity that provides minimum

essential coverage to file annual returns reporting information for each individual for whom minimum essential coverage is provided. Form 1094-B, serves as a transmittal for Form 1095-B, Health Coverage. The burden for the collection of information contained in these final regulations (TD 9660) is reflected in the burden on Form 1094-B and 1095-B.

Transmittal of Health Coverage Information Returns (“aggregator” filing for insurance companies)—1094-B: Filing Form 1094-B is voluntary for tax year 2015 and the number of voluntary issuers is uncertain, but it is estimated that there will be 430 issuers. The average time per issuer of 10 minutes reflects the fact that this is a cover page, there are very few lines to complete, and the information takes minimal effort to obtain.

Health Coverage—1095-B: Filing Form 1095-B is voluntary for tax year 2015 and the number of voluntary filers is uncertain, but the estimated number of issuers is 430. The total number of Form 1095-B (one per insured “unit”) approaches 4,600,000. The per-document average is slightly higher than Form 1095-A, because the complexity of the required recordkeeping and reporting for Form 1095-B is beyond what is required in standard business practice. On the other hand, the average time per document is on the low side because the information needed to meet the recordkeeping and reporting requirements is maintained for other business reasons. Also, insurance companies are more likely to be large and, therefore, to have lower document-production costs as a result of the scale.

FY 2015	1094-B	1095-B
Total Number of Issuers .....	430	430
Total Documents Issued .....	430	4,600,000
Average Documents per Issuer .....	1	10,698
Average Time per Issuer (Hours) .....	0.17	200
Average Time per Document (Minutes) .....	10	1
<b>Total Time—All Issuers (Hours) .....</b>	<b>72</b>	<b>86,000</b>

*Estimated Total Burden Hours:* 86,072.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-27928 Filed 11-25-14; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

November 21, 2014.

The Department of the Treasury will submit the following information collection request 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 December 26, 2014 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion 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](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-2251.

*Type of Review:* New Collection.

*Title:* Information Reporting by Applicable Large Employers on Health Insurance Coverage Offered Under Employer-Sponsored Plans (TD 9661—Final)

*Abstract:* This collection effort contains documents providing guidance to employers that are subject to the information reporting requirements under section 6056 of the Internal Revenue Code (Code), enacted by the Affordable Care Act (generally employers with at least 50 full-time employees, including full-time equivalent employees). Section 6056 requires those employers to report to the IRS information about the health care coverage, if any, they offered to full-time employees, in order to administer the

employer shared responsibility provisions of section 4980H of the Code.

Section 6056 also requires employers to furnish related statements to their employees. These statements to employees may be used to determine whether, for each month of the calendar year, the employee may claim on their individual tax returns a premium tax credit under section 36B (premium tax credit). The regulations provide for a general reporting method and alternative reporting methods designed to simplify and reduce the cost of reporting for employers subject to the information reporting requirements under section 6056.

IRC § 6055 states beginning in January 2015, Health Insurance Marketplaces will be required to provide end of year information reporting in the form of information returns. IRC § 6056 states all insurance providers issuing Minimal Essential Coverage and Applicable Large Employers will have the option to begin voluntarily transmitting information returns to meet ACA information reporting requirements in 2015; however, these requirements will become mandatory in January 2016, for the 2015 Tax Year. Section 6011(e)(2)(A) of the Internal Revenue Code provides that any person, including a corporation, partnership, individual, estate, or trust, who is required to file

250 or more information returns, must file such returns electronically.

For the voluntary year of reporting, the burden estimates for each form are listed below.

Form	Number of responses	Time per response	Total hours
4423 .....	6	20 min.	2
1094-B .....	15,000	4 hrs.	60,000
1095-C .....	3,850,000	12 min.	750,000
Total .....			810,002

*Estimated Total Burden Hours:*  
86,072.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-28039 Filed 11-25-14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Sanctions Action Pursuant to Executive Order 13448

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the name of one individual whose property and interests in property are blocked pursuant to Executive Order 13448 of October 18, 2007, "Blocking Property and Prohibiting Certain Transactions Related to Burma" (E.O. 13448) and the Burmese Sanctions Regulations, 31 CFR part 537 (BSR).

**DATES:** The action described in this notice was effective on October 30, 2014.

#### FOR FURTHER INFORMATION CONTACT:

Assistant Director, Sanctions Compliance & Evaluation, Office of Foreign Assets Control, Department of the Treasury, 1500 Pennsylvania Avenue NW. (Treasury Annex), Washington, DC 20220, Tel.: 202/622-2490.

**SUPPLEMENTARY INFORMATION:** Electronic and Facsimile Availability. This document and additional information concerning OFAC are available from OFAC's Web site ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)). Certain general information pertaining to OFAC's sanctions programs is available via facsimile through a 24-hour fax-on-demand service, tel.: 202/622-0077.

#### Notice of OFAC Action

On October 30, 2014, OFAC blocked the property and interests in property of

the following individual pursuant to E.O. 13448 and the BSR: THAUNG, Aung, No. 1099, PuBa Thiri Township, Ottara (South) Ward, Nay Pyi Taw, Burma; DOB 01 Dec 1940; POB Kyauk Kaw Village, Thaugng Tha Township, Burma; Gender Male; National ID No. 13/KaLaNa (Naing) 011849 (Burma); Lower House Member of Parliament (individual) [BURMA].

Dated: November 18, 2014.

**John E. Smith,**

*Acting Director, Office of Foreign Assets Control.*

[FR Doc. 2014-27952 Filed 11-25-14; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0621]

#### Proposed Information Collection (National Practitioner Data Bank (NPDB) Regulations) Activity: Comment Request

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs

**ACTION:** Notice.

**SUMMARY:** The Veterans Health Administration (VHA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each revised collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed for Veterans, Veteran Representatives and health care providers to request reimbursement from the federal government for emergency services at a private institution.

**DATES:** Written comments and recommendations on the proposed

collection of information should be received on or before January 26, 2015.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov); or Audrey Revere, Office of Regulatory and Administrative Affairs, Veterans Health Administration (10B4), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email: [Audrey.revere@va.gov](mailto:Audrey.revere@va.gov). Please refer to "OMB Control No. 2900-0621" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

#### FOR FURTHER INFORMATION CONTACT:

Audrey Revere at (202) 461-5694.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Public Law 104-13; 44 U.S.C. 3501-3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VHA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility; (2) the accuracy of VHA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Titles:* National Practitioner Data Bank.

*OMB Control Number:* 2900-0621.

*Type of Review:* Revision.

*Abstract:* Under the provisions of the Health Care Quality Improvement Act of 1986, which established the National Practitioner Data Bank (NPDB), and a Memorandum of Understanding (MOU) between the Department of Veterans Affairs (VA) and the Department of