

SF Short Form Annual Return/Report of Small Employee Benefit Plan (Form 5500 Series), through which the regulated public can satisfy the combined annual reporting/filing requirements applicable to employee benefit plans.

PBGC is requesting that OMB extend its approval of this collection of information with the following changes proposed by PBGC to the 2018 Schedule MB (Multiemployer Defined Benefit Plan Actuarial Information) and the 2018 Schedule SB (Single Employer Defined Benefit Plan Actuarial Information), and related instructions, as described below. The two schedules are part of the Form 5500 series.

PBGC is proposing three modifications to the 2018 Schedule MB instructions, one modification to the Schedule SB instructions, and one modification to the Schedule SB form. These modifications affect some, but not all, multiemployer defined benefit plans and relatively few single-employers defined benefit plans covered by Title IV of ERISA. The modifications are described in greater detail in the supporting statement submitted to OMB with this information collection, along with PBGC's rationale for each modification.

#### Changes Proposed to Schedule MB Instructions

PBGC is proposing to change the instructions to require new attachments in two situations:

1. Where contributions are reported as being made to a multiemployer plan, PBGC is proposing that for each reported contribution, the aggregate amount of withdrawal liability payments included in the contribution be reported.

2. For multiemployer plans in critical status or critical and declining status (*i.e.*, where Code C or Code D is entered on Line 4b), plans currently report the year the plan is projected to become insolvent or emerge from troubled status on Line 4f. However, they are not required to provide supporting documentation for these projections. PBGC is proposing that basic supporting documentation be included as an attachment to Line 4f unless the plan is projected to emerge from critical status within 30 years.

3. The current instructions are unclear about which year should be entered in line 4f if the plan is neither projected to emerge from critical status nor become insolvent within 30 years. PBGC proposes that such a plan should enter "9999" in line 4f in this event.

#### Changes Proposed to Schedule SB Instructions and Form

With regard to the Schedule SB instructions and form, PBGC is proposing to change the instructions related to an attachment that is currently required of plans for which the IRS has granted permission to use a substitute mortality table. The current instructions for Schedule SB, item 23, reflect IRS regulations on the use of substitute mortality tables (26 CFR 1.430(h)(3)-2) as they pertain to plan years beginning before January 1, 2018. Those rules have changed with respect to plan years beginning on or after January 1, 2018. In its 60-day notice, PBGC proposed requiring plans to report additional information, consistent with IRS' proposal to amend its regulation, as part of the item 23 attachment.

After PBGC's 60-day notice, the IRS finalized its mortality table regulation, which set forth the prescribed mortality tables for plan years beginning in or after 2018. Unlike the proposed rule, the final rule provides an option to delay use of the new mortality tables until 2019 if the plan sponsor determines that using the new tables for 2018 would be "administratively impracticable or would result in an adverse business impact that is greater than de minimis. . . ." As a result of this change, PBGC is proposing an additional change to Schedule SB, item 23 (one that was not included in the 60-day notice), as well as to the related instructions as explained below.

Currently, plans check one of three boxes on Schedule SB to indicate whether they used one of two versions of the prescribed mortality table or a substitute table. Instead of having three choices as to which mortality table is used for 2018, plans will have six choices: Three options if they delay the use of the new tables and three options if they do not delay. For this reason, PBGC is proposing that six checkboxes appear on the 2018 Schedule SB instead of three.

On September 19, 2017 (82 FR 43798), PBGC published a notice informing the public that it intended to request OMB approval of the modifications and solicited public comment. PBGC received three comments. The comments and PBGC's responses are described in the supporting statement submitted to OMB for this information collection.

This collection of information has been approved by OMB under control number 1212-0057 through August 31, 2020. PBGC is requesting that OMB extend its approval for three years with

changes. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

PBGC estimates that it will receive approximately 23,900 Form 5500 and Form 5500-SF filings per year under this collection of information. PBGC further estimates that the total annual burden of this collection of information for PBGC will be 1,300 hours and \$1,613,000.

Issued in Washington, DC.

**Daniel S. Liebman,**

*Acting Assistant General Counsel for Regulatory Affairs, Pension Benefit Guaranty Corporation.*

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**BILLING CODE 7709-02-P**

#### OFFICE OF PERSONNEL MANAGEMENT

#### Submission for Review: Application for Refund of Retirement Deductions, SF 3106 and Current/Former Spouse(s) Notification of Application for Refund of Retirement Deductions Under FERS, SF 3106A

**AGENCY:** Office of Personnel Management.

**ACTION:** 30-Day notice and request for comments.

**SUMMARY:** The Retirement Services, Office of Personnel Management (OPM) offers the general public and other Federal agencies the opportunity to comment on a revised information collection, Application for Refund of Retirement Deductions, Federal Employees Retirement System, SF 3106 and Current/Former Spouse's Notification of Application for Refund of Retirement Deductions Under the Federal Employees Retirement System, SF 3106A.

**DATES:** Comments are encouraged and will be accepted until January 16, 2018.

**ADDRESSES:** Interested persons are invited to submit written comments on the proposed information collection to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street NW, Washington, DC 20503, Attention: Desk Officer for the Office of Personnel Management or sent via electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov) or faxed to (202) 395-6974.

**FOR FURTHER INFORMATION CONTACT:** A copy of this information collection, with applicable supporting documentation, may be obtained by contacting the Retirement Services Publications Team,

Office of Personnel Management, 1900 E Street NW, Room 3316-L, Washington, DC 20415, Attention: Cyrus S. Benson, or sent via electronic mail to [Cyrus.Benson@opm.gov](mailto:Cyrus.Benson@opm.gov), via telephone by (202) 606-4808 or faxed to (202) 606-0910.

**SUPPLEMENTARY INFORMATION:** As required by the Paperwork Reduction Act of 1995 OPM is soliciting comments for this collection. The information collection (OMB No. 3206-0170) was previously published in the **Federal Register** on April 13, 2017, at 82 FR 17893, allowing for a 60-day public comment period. No comments were received for this collection. The purpose of this notice is to allow an additional 30 days for public comments. The Office of Management and Budget is particularly interested in comments that:

1. Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
2. Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
3. Enhance the quality, utility, and clarity of the information to be collected; and
4. Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submissions of responses.

Standard Form 3106, Application for Refund of Retirement Deductions under FERS is used by former Federal employees under FERS, to apply for a refund of retirement deductions withheld during Federal employment, plus any interest provided by law. Standard Form 3106A, Current/Former Spouse(s) Notification of Application for Refund of Retirement Deductions under FERS, is used by refund applicants to notify their current/former spouse(s) that they are applying for a refund of retirement deductions, which is required by law.

#### Analysis

*Agency:* Retirement Operations, Retirement Services, Office of Personnel Management.

*Title:* Application for Refund of Retirement Deductions (FERS) and Current/Former Spouse's Notification of Application for Refund of Retirement

Deductions under the Federal Employees Retirement System.

*OMB Number:* 3206-0170.

*Frequency:* On occasion.

*Affected Public:* Individual or Households.

*Number of Respondents:* SF 3106 = 8,000; SF 3106A = 6,400.

*Estimated Time per Respondent:* SF 3106 = 30 minutes; SF 3106A = 5 minutes.

*Total Burden Hours:* 4,533.

Office of Personnel Management.

**Kathleen M. McGettigan,**

*Acting Director.*

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**BILLING CODE 6325-38-P**

#### OFFICE OF PERSONNEL MANAGEMENT

##### Submission for Review: Application for Refund of Retirement Deductions (CSRS), SF 2802 and Current/Former Spouse's Notification of Application for Refund of Retirement Deductions Under the Civil Service Retirement System, SF 2802A

**AGENCY:** Office of Personnel Management.

**ACTION:** 30-Day notice and request for comments.

**SUMMARY:** The Retirement Services, Office of Personnel Management (OPM) offers the general public and other Federal agencies the opportunity to comment on a revised information collection, Application for Refund of Retirement Deductions, Civil Service Retirement System, SF 2802 and Current/Former Spouse's Notification of Application for Refund of Retirement Deductions Under the Civil Service Retirement System, SF 2802A.

**DATES:** Comments are encouraged and will be accepted until January 16, 2018.

**ADDRESSES:** Interested persons are invited to submit written comments on the proposed information collection to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street NW, Washington, DC 20503, Attention: Desk Officer for the Office of Personnel Management or sent via electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov) or faxed to (202) 395-6974.

**FOR FURTHER INFORMATION CONTACT:** A copy of this information collection, with applicable supporting documentation, may be obtained by contacting the Retirement Services Publications Team, Office of Personnel Management, 1900 E Street NW, Room 3316-L, Washington, DC 20415, Attention: Cyrus S. Benson,

or sent via electronic mail to [Cyrus.Benson@opm.gov](mailto:Cyrus.Benson@opm.gov), via telephone by (202) 606-4808 or faxed to (202) 606-0910.

**SUPPLEMENTARY INFORMATION:** As required by the Paperwork Reduction Act of 1995 OPM is soliciting comments for this collection. The information collection (OMB No. 3206-0128) was previously published in the **Federal Register** on April 13, 2017, at 82 FR 17897, allowing for a 60-day public comment period. No comments were received for this collection. The purpose of this notice is to allow an additional 30 days for public comments. The Office of Management and Budget is particularly interested in comments that:

1. Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
2. Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
3. Enhance the quality, utility, and clarity of the information to be collected; and
4. Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submissions of responses.

Standard Form 2802 is used to support the payment of monies from the Retirement Fund. It identifies the applicant for refund of retirement deductions. Standard Form 2802A is used to comply with the legal requirement that any spouse or former spouse of the applicant has been notified that the former employee is applying for a refund.

#### Analysis

*Agency:* Retirement Operations, Retirement Services, Office of Personnel Management.

*Title:* Application for Refund of Retirement Deductions (CSRS) and Current/Former Spouse's Notification of Application for Refund of Retirement Deductions under the Civil Service Retirement System.

*OMB Number:* 3206-0128.

*Frequency:* On occasion.

*Affected Public:* Individual or Households.

*Number of Respondents:* SF 2802 = 3,741; SF 2802A = 3,389.