DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Proposed Extension of Information Collection Request Submitted for Public Comment; Information Reporting by Applicable Large Employers on Health Insurance Coverage Offered Under Employer-Sponsored Plans

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning requirements relating to the information reporting by applicable large employers on health insurance coverage offered under employer-sponsored plans.

DATES: Written comments should be received on or before June 21, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to Martha R. Brinson, at (202) 317–5733, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

**Title:** Form 1094–C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, Form 1095–C, Employer-Provided Health Insurance Offer and Coverage, and Form 4423, Application for Filing Affordable Care Act (ACA) Information Returns.

**OMB Number:** 1545–2251.

**Form Numbers:** Forms 1094–C, 1095–C, and 4423.

**Abstract:** This program contains regulations providing guidance to employers that are subject to the information reporting requirements under section 6056 of the Internal Revenue Code, enacted by the Patient Protection and Affordable Care Act (Pub. L. 111–148 [124 Stat.119 (2010)]). Section 6056 requires those employers to report to the IRS information about their compliance with the employer shared responsibility provisions of section 4980H of the Code and about the health care coverage, if any, they have offered employees. Section 6056 also requires those employers to furnish related statements to employees in order that employees may use the statements to help determine whether, for each month of the calendar year, they can claim on their tax returns a premium tax credit under section 36B of the Code (premium tax credit).

**Title:** Form 1094–C.

**Current Actions:** There is no change to this existing collection at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households, Business or other for-profit, and not-for-profit entities.

**Estimated Number of Respondents:** 400,000.

**Estimated Time per Respondent:** 4 hours.

**Estimated Total Annual Burden Hours:** 1,600,000.

**Title:** Form 1095–C.

**Current Actions:** There is no change to this existing collection at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households, Business or other for-profit, and not-for-profit entities.

**Estimated Number of Respondents:** 105,000,000.

**Estimated Time per Respondent:** 12 minutes.

**Estimated Total Annual Burden Hours:** 21,000,000.

**Title:** Form 4423.

**Current Actions:** There is no change to this existing collection at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households, Business or other for-profit, and not-for-profit entities.

**Estimated Number of Respondents:** 6.

**Estimated Time per Respondent:** 20 minutes.

**Estimated Total Annual Burden Hours:** 2 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 the 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. Comments will be 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 has 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 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: April 8, 2021.

Martha R. Brinson,
Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel’s Special Projects Committee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel’s Special Projects Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Thursday, May 13, 2021.


SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel’s Special Projects Committee will be held Thursday, May 13, 2021, at 11:00 a.m. Eastern Time. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Antoinette Ross. For more information
DEPARTMENT OF THE TREASURY
Internal Revenue Service

Recruitment Notice for the Taxpayer Advocacy Panel; Correction

AGENCY: Internal Revenue Service (IRS); Treasury.

ACTION: Notice; correction.

SUMMARY: In the Federal Register notice that was originally published on April 6, 2021, (Volume 86, Number 64, Page 17883) the state of Montana was listed in the states that the TAP is recruiting from. There were also some minor grammatical edits and corrections. All other details remain unchanged.


FOR FURTHER INFORMATION CONTACT: Lisa Billups at 214–413–6523 (not a toll-free call)

SUPPLEMENTARY INFORMATION: Notice is hereby given that the Department of the Treasury and the Internal Revenue Service (IRS) are inviting individuals to help improve the nation’s tax agency by applying to be members of the Taxpayer Advocacy Panel (TAP). The mission of the TAP is to listen to taxpayers, identify issues that affect taxpayers, and make suggestions for improving IRS service and customer satisfaction. The TAP serves as an advisory body to the Secretary of the Treasury, the Commissioner of Internal Revenue, and the National Taxpayer Advocate. TAP members will participate in subcommittees that channel their feedback to the IRS through the Panel’s parent committee. The IRS is seeking applicants who have an interest in good government, a personal commitment to volunteer approximately 200 to 300 hours a year, and a desire to help improve IRS customer service. As a federal advisory committee, TAP is required to have a fairly balanced membership in terms of the points of view represented. Thus, TAP membership represents a cross-section of the taxpaying public with at least one member from each state, the District of Columbia and Puerto Rico, in addition to one member representing international taxpayers. For application purposes, “international taxpayers” are defined broadly to include U.S. citizens working, living, or doing business abroad or in a U.S. territory. Potential candidates must be U.S. citizens, not a current employee of any Bureau of the Treasury Department or have worked for any Bureau of the Treasury Department within the three years of December 1 of the current year and must pass a federal tax compliance check and a Federal Bureau of Investigation criminal background investigation. Applicants who practice before the IRS must be in good standing with the IRS (meaning not currently under suspension or disbarment). Federally registered lobbyists cannot be members of the TAP. The IRS is seeking members or alternates in the following locations: Alabama, Arkansas, California, Connecticut, District of Columbia, Delaware, Florida, Georgia, Hawaii, Idaho, Kentucky, Massachusetts, Michigan, Missouri, Minnesota, Montana, North Dakota, Nebraska, New Hampshire, New Mexico, New York, Nevada, Oklahoma, Ohio, Oregon, Pennsylvania, Rhode Island, Tennessee, Texas, Vermont, Wisconsin, West Virginia, Wyoming, and International.

TAP members are a diverse group of citizens who represent the interests of taxpayers, from their respective geographic locations as well as taxpayers overall. Members provide feedback from a taxpayer’s perspective on ways to improve IRS customer service and administration of the federal tax system, by identifying grassroots taxpayer issues. Members should have good communication skills and be able to speak to taxpayers about TAP and its activities, while clearly distinguishing between TAP positions and their personal viewpoints.

Interested applicants should visit the TAP website at www.improveirs.org. Applications may be submitted online at www.usajobs.gov. For questions about TAP membership, call the TAP toll-free number, 1–888–912–1227 and select prompt 5. Callers who are outside of the U.S. should call 214–413–6523 (not a toll-free call). The opening date for submitting applications is April 5, 2021 and the deadline for submitting applications is May 14, 2021. Interviews will be held. The Department of the Treasury will review the recommended candidates and make final selections. New TAP members will serve a three-year term starting in December 2021. [Note: highly ranked applicants not selected as members may be placed on a roster of alternates who will be eligible to fill future vacancies that may occur on the Panel.] Questions regarding the selection of TAP members may be directed to Lisa Billups, Taxpayer Advocacy Panel, Internal Revenue Service, 1111 Constitution Avenue NW, Room 1509, Washington, DC 20224, or 214–413–6523 (not a toll-free call).

DEPARTMENT OF THE TREASURY
Agreement for a Social Impact Partnership Project

AGENCY: Department of the Treasury.

ACTION: Notice.

SUMMARY: In accordance with the Social Impact Partnerships to Pay for Results Act (“SIPPRA”), the U.S. Department of the Treasury (“Treasury”), the U.S. Department of Labor (“DOL”), and the New York State Energy and Research Development Authority (“NYSERDA”) have entered into an agreement for a social impact partnership project (the “Project Grant Agreement”).

SUPPLEMENTARY INFORMATION: The Project Grant Agreement contains the following features:

1. The outcome goals of the social impact partnership project:

   The project expects to increase employment and earnings of low income individuals who may experience barriers to employment and increase the financial stability of low-income families.

2. A description of each intervention in the project:

   The project’s interventions will be delivered by training providers located in several priority geographic regions across New York State. Training providers will be subcontracted by NYSERDA who will oversee implementation and administration of the interventions.

   Training providers will provide clean energy job training and supportive services to eligible and enrolled individuals. Common intervention features and strategies across participating providers will include:

   • Sectoral employment training focused on energy efficiency occupations and leading to industry recognized technical certifications (e.g., Building Performance Institute (BPI))