

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Collection Activities; Requesting Comments on Form 1094-C, Form 1095-C, and Form 4423

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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. The IRS is soliciting comments concerning 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.

DATES: Written comments should be received on or before June 25, 2024 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-2251 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-2128, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jason.m.schoonmaker@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Information Reporting by Applicable Large Employers on Health Insurance Coverage Offered Under Employer-Sponsored Plans.

OMB Number: 1545-2251.

Form Number: Forms 1099-C, 1095-C, and 4423.

Abstract: Applicable Large Employer Members (ALE Members) use Forms 1094-C and 1095-C to report the information required under Internal Revenue Code sections 6055 and 6056 regarding offers of health coverage and enrollment in health coverage for their full-time employees.

Form 4423 is used when a company is a foreign filer that does not have an Employer Identification Number (EIN) and cannot use the electronic application process to apply for an Affordable Care Act Transmitter Control Code.

Current Actions: There is no change to the existing collection. However, the estimated number of responses was updated based on current filing data.

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 Responses: 123,234,664.

Estimated Time per Respondent: 4 hours for 1094-C, 12 minutes for 1095-C, 20 minutes for Form 4423.

Estimated Total Annual Burden Hours: 26,890,001.

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 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: April 19, 2024.

Jason M. Schoonmaker,
Tax Analyst.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: 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, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before May 28, 2024 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:**Internal Revenue Service (IRS)**

1. *Title:* Excise Tax on Repurchase of Corporate Stock.

OMB Number: 1545-New.

Form Project Number: Form 7208.

Abstract: Section 4501 was added to a new chapter 37 of the Code by the enactment of Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly referred to as the Inflation Reduction Act of 2022 (IRA). Form 7208 is used to figure the excise tax on stock repurchases. If more lines for any part of the form are needed, taxpayers are to prepare a continuation sheet using the same format as the form. Form 7208 and any continuation sheet is to be attached to Form 720, *Quarterly Federal Excise Tax Return*.

Current Actions: This is a request for new OMB approval.

Type of Review: This is a new collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 2700.

Estimated Number of Responses per Respondent: 1.

Estimated Time per Response: 6 hours 30 minutes.

Estimated Total Annual Burden Hours: 2,700.

2. *Title:* Revenue Procedure 2024–4 (and successor guidance).

OMB Number: 1545–1520.

Revenue Procedure Number: 2024–4.

Abstract: Internal Revenue Code (IRC) § 601.201(a)(1) provides that it is the practice of the Internal Revenue Service (IRS) to answer inquiries of individuals and organizations, whenever appropriate in the interest of sound tax administration, as to their status for tax purposes and as to the tax effects of their acts or transactions. Under this revenue procedure 2024–4 (and successor guidance), taxpayers can request determination letters and letter rulings from the Commissioner, Tax Exempt and Government Entities, Employee Plans Office (“Employee Plans”) on how the tax laws apply to them. Employee Plans requires information from taxpayers in order to process these requests.

Current Actions: There is no change to the burden previously approved.

Type of Review: Reinstatement without change of a previously approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local or tribal governments.

Estimated Number of Respondents: 12,733.

Estimated Number of Responses per Respondent: 1.

Estimated Time per Response: 6 hrs. for the *Letter Ruling* and 3 hrs. for the *Determination Letter*.

Estimated Total Annual Burden Hours: 38,836.

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Notice of Request for Information on the Department of Veterans Affairs; Marriage and Family Therapist Standard of Practice

AGENCY: Department of Veterans Affairs.

ACTION: Request for information.

SUMMARY: The Department of Veterans Affairs (VA) is requesting information to assist in developing a national standard of practice for VA Marriage and Family Therapists. VA seeks comments on various topics to help inform VA’s development of this national standard of practice.

DATES: Comments must be received on or before June 25, 2024.

ADDRESSES: Comments must be submitted through <https://www.regulations.gov> Except as provided below, comments received before the close of the comment period will be available at <https://www.regulations.gov/> for public viewing, inspection, copying, including any personally identifiable or confidential business information that is included in a comment. We post the comments received before the close of the comment period on the following website as soon as possible after they have been received: <https://www.regulations.gov/>. VA will not post on <https://www.regulations.gov/> public comments that make threats to individuals or institutions or suggest that the commenter will take actions to harm the individual. VA encourages individuals not to submit duplicative comments. We will post acceptable comments from multiple unique commenters even if the content is identical or nearly identical to other comments. Any public comment received after the comment period’s closing date will not be considered.

FOR FURTHER INFORMATION CONTACT: Ethan Kalett, Office of Regulations, Appeals and Policy (10BRAP), Veterans Health Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, 202–461–0500. This is not a toll-free number.

SUPPLEMENTARY INFORMATION:

Authority

Chapters 73 and 74 of 38 U.S.C. and 38 U.S.C. 303 authorize the Secretary to regulate VA health care professions to make certain that VA’s health care system provides safe and effective health care by qualified health care professionals to ensure the well-being of those veterans who have borne the battle.

On November 12, 2020, VA published an interim final rule confirming that VA health care professionals may practice their health care profession consistent with the scope and requirements of their VA employment, notwithstanding any State license, registration, certification, or other State requirements that unduly interfere with their practice. 38 CFR 17.419; 85 FR 71838. Specifically, this

rulemaking confirmed VA’s current practice of allowing VA health care professionals to deliver health care services in a State other than the health care professional’s State of licensure, registration, certification, or other State requirement, thereby enhancing beneficiaries’ access to critical VA health care services. The rulemaking also confirmed VA’s authority to establish national standards of practice for its health care professionals, which would standardize a health care professional’s practice in all VA medical facilities, regardless of conflicting State laws, rules, regulations, or other State requirements.

The rulemaking explained that a national standard of practice describes the tasks and duties that a VA health care professional practicing in the health care profession may perform and may be permitted to undertake. Having a national standard of practice means that individuals from the same VA health care profession may provide the same type of tasks and duties regardless of the State where they are located or the State license, registration, certification, or other State requirement they hold. We emphasized in the rulemaking and reiterate here that VA will determine, on an individual basis, that a health care professional has the proper education, training, and skills to perform the tasks and duties detailed in the national standard of practice, and that they will only be able to perform such tasks and duties after they have been incorporated into the individual’s privileges, scope of practice, or functional statement. The rulemaking explicitly did not create any such national standards and directed that all national standards of practice would be subsequently created via policy.

Preemption of State Requirements

The national standard of practice will preempt any State laws, rules, regulations, or requirements that both are and are not listed in the national standard as conflicting, but that do conflict with the tasks and duties as authorized in VA’s national standard of practice. In the event that a State changes their requirements and places new limitations on the tasks and duties it allows in a manner that would be inconsistent with what is authorized under the national standard of practice, the national standard of practice will preempt such limitations and authorize the VA health care professional to continue to practice consistent with the tasks and duties outlined in the national standard of practice.

In cases where a VA health care professional’s license, registration,