SUPPLEMENTARY INFORMATION:

Title: Deemed IRAs in Qualified Retirement Plans.

OMB Number: 1545–1841.

Form Number: REG–157302–02; TD 9142.

Abstract: Section 408(q), added to the Internal Revenue Code by section 602 of the Economic Growth and Tax Relief Reconciliation Act of 2001, provides that separate accounts and annuities may be added to qualified employer plans and deemed to be individual retirement accounts and individual retirement annuities if certain requirements are met. Section 1.408(q)–1(f)(2) provides that these deemed IRAs must be held in a trust or annuity contract separate from the trust or annuity contract of the qualified employer plan. This collection of information is required to ensure that the separate requirements of qualified employer plans and IRAs are met.

Affected Public: Businesses or other for-profit organizations, Not-for-profit Institutions, and State, local or Tribal government.

Estimated Number of Respondents: 800.

Estimated Time per Respondent: 50 hours.

Estimated Total Annual Burden Hours: 40,000.

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.

DEPARTMENT OF THE TREASURY

Special Inspector General for Troubled Asset Relief Program; Delegation of Authorities

AGENCY: Office of the Special Inspector General of the Troubled Asset Relief Program, Treasury.

ACTION: Notice of delegation of authorities.

SUMMARY: This notice delegates the authority of the Special Inspector General of the Office of the Inspector General of the Troubled Asset Relief Program (SIGTARP) to issue subpoenas to the SIGTARP Chief of Staff, SIGTARP Deputy Special Inspector General, SIGTARP Deputy Special Inspector General for Audit, SIGTARP Deputy Special Inspector General for Investigations, and SIGTARP General Counsel. This notice also delegates to the SIGTARP Chief of Staff, SIGTARP Deputy Special Inspector General, SIGTARP Deputy Special Inspector General for Investigations, and SIGTARP General Counsel, the authority of the Special Inspector General to request information under 5 U.S.C. 552(a)(b)(7).

DATES: Effective date: August 26, 2015.

FOR FURTHER INFORMATION CONTACT: B. Chad Bungard, General Counsel, SIGTARP, at (202) 622–1419.

SUPPLEMENTARY INFORMATION: The Emergency Economic Stabilization Act of 2008 (ESSA), created SIGTARP at section 121. 12 U.S.C. 5231. Section 121(d)(1) of EESA endows the Special Inspector General with the authorities set forth at section 6 of the Inspector General Act of 1978, as amended (the Act), 5 U.S.C. App. 3. Section 6(a)(4) of the Act authorizes the Special Inspector General to require by subpoena the production of all information, documents, reports, answers, records, accounts, papers, and other data and documentary evidence deemed necessary in the performance of the
Special Inspector General’s function. This notice delegates this authority to issue subpoenas from the Special Inspector General to the SIGTARP Chief of Staff, SIGTARP Deputy Special Inspector General, SIGTARP Deputy Special Inspector General for Audit, SIGTARP Deputy Special Inspector General for Investigations, and SIGTARP General Counsel.

Section 552a(b)(7) of Title 5, United States Code, authorizes the Special Inspector General to request information protected by the Privacy Act for a civil or criminal law enforcement activity. This notice delegates this authority to request records protected by the Privacy Act for a civil or criminal law enforcement activity from the Special Inspector General to the SIGTARP Chief of Staff, SIGTARP Deputy Special Inspector General, SIGTARP Deputy Special Inspector General for Audit, SIGTARP Deputy Special Inspector General for Investigations, and SIGTARP General Counsel.

The Special Inspector General has not limited her authority to issue subpoenas or to request information under 5 U.S.C. 552a by this delegation. Also, this delegation expressly prohibits further delegation or redelegation.

Accordingly, the Special Inspector General delegates the following authorities:

**Section A. Authority Delegated**

The SIGTARP Special Inspector General delegates to the SIGTARP Chief of Staff, SIGTARP Deputy Special Inspector General, SIGTARP Deputy Special Inspector General for Audit, SIGTARP Deputy Special Inspector General for Investigations, and SIGTARP General Counsel, the authority to require by subpoena the production of all information, documents, reports, answers, records, accounts, papers, and other data and documentary evidence necessary in the performance of the functions assigned by EESA.

Additionally, the Special Inspector General delegates to the SIGTARP Chief of Staff, SIGTARP Deputy Special Inspector General, SIGTARP Deputy Special Inspector General for Investigations, and SIGTARP General Counsel, the authority to request information under 5 U.S.C. 552a(b)(7).

**Section B. No Further Delegation or Redelegation**

The authority delegated in Section A above may not be further delegated or redelegated.


Christy Romero,
Special Inspector General.

[FR Doc. 2015–21124 Filed 8–25–15; 8:45 am]

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