DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment

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 information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning TD 9575, regulations regarding disclosure of the summary of benefits and coverage and the uniform glossary for group health plans and health insurance coverage in the group and individual markets under the Patient Protection and Affordable Care Act.

DATES: Written comments should be received on or before February 1, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Laurie Brimmer, at (202) 317–5751 or through the internet at Laurie.Brimmer@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Qualified Plug-In Electric Vehicle Credit (Notice 2009–89, as modified by Notice 2012–54).

OMB Number: 1545–2137.

Form Number: 8936.

Abstract: Notice 2009–54 sets forth interim guidance, pending the issuance of regulations, relating to the qualified plug-in electric drive motor vehicle credit under § 30D of the Internal Revenue Code, as in effect for vehicles acquired after December 31, 2009. Notice 2012–54 modifies Notice 2009–89, by providing a new address to which a vehicle manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) must send vehicle certifications and quarterly reports under Notice 2009–89.

Form 8936, is used for tax years beginning after 2008, to figure the credit for qualified plug-in electric drive motor vehicles placed in service during your tax year. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Current Actions: There are changes being made to the burden associated with the collection.

Affected Public: Individual, Businesses, and other for-profit organizations.

Notice 2012–54:

Estimated Number of Respondents: 12.

Estimated Time per Respondent: 24 hours.

Estimated Total Annual Burden Hours: 280.