

maintenance, and purchase of services to provide information.

Approved: May 28, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2019-11379 Filed 5-30-19; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Employee Plans Compliance Resolution System (EPCRS UPDATE OF REV. PROCS. 2018-52 and 2016-51, Including Forms 8950, 8951, 14568, 14568-A Through I)**

**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 Employee Plans Compliance Resolution System (EPCRS UPDATE OF REV. PROCS. 2018-52 and 2016-51, including Forms 8950, 8951, 14568, 14568-A through I).

**DATES:** Written comments should be received on or before July 30, 2019 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this notice should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Employee Plans Compliance Resolution System (EPCRS UPDATE OF REV. PROCS. 2018-52 and 2016-51, including Forms 8950, 8951, 14568, 14568-A through I).

*OMB Number:* 1545-1673.

*Abstract:* This revenue procedure updates the Comprehensive system of correction programs for sponsors of retirement plans that are intended to satisfy the requirements of §§ 401(a), 403(a), 403(b), 408(k), or 408(p) of the Internal Revenue Code, but that have

not met these requirements for a period of time. This system (<http://www.irs.gov/Retirement-Plans/EPCRS-Overview>), the Employee Plans Compliance Resolution System (EPCRS), permits Plan Sponsors to correct these failures and thereby continue to provide their employees with retirement benefits on a tax-favored basis. The components of EPCRS are:

- Self-Correction Program (SCP)—permits a plan sponsor to correct certain plan failures without contacting the IRS or paying any fee.
- Voluntary Correction Program (VCP)—permits a plan sponsor to, any time before audit, pay a fee and receive IRS approval for correction of plan failures.
- Audit Closing Agreement Program (Audit CAP)—permits a plan sponsor to pay a sanction and correct a plan failure while the plan is under audit.

*Current Actions:* Rev. Proc. 2018-52, 2018-42 I.R.B. 611, which modified and superseded Rev. Proc. 2016-51, 2016-42 I.R.B. 465, the prior consolidated statement of the correction programs under EPCRS. Rev. Proc. 2018-52 provides that beginning January 1, 2019, Plan Sponsors may file a VCP submission with the IRS (including payment of applicable user fees) using the [www.pay.gov](http://www.pay.gov) website. On or after April 1, 2019, Plan Sponsors are required to use the [www.pay.gov](http://www.pay.gov) website when filing a VCP submission and paying applicable user fees. To ease the transition to the new submission procedures, from January 1, 2019, through March 31, 2019, Plan Sponsors are permitted to continue to file paper VCP submissions with the IRS in accordance with the procedures in sections 10 and 11 of Rev. Proc. 2016-51. The IRS will not accept paper VCP submissions postmarked on or after April 1, 2019. In addition, beginning April 1, 2019, the IRS no longer will process user fees paid with a paper check.

In order to provide new procedures for filing a VCP submission and paying applicable user fees on the [www.pay.gov](http://www.pay.gov) website, section 10 includes several modifications. Section 10.01 is revised to set forth the requirements for satisfying the VCP procedures. In addition to satisfying the terms of a compliance statement, the Plan Sponsor must file the submission and pay the applicable user fee using the [www.pay.gov](http://www.pay.gov) website. Many of the procedures for filing the VCP submission are set forth in section 11. Although the Plan Sponsor is responsible for filing the VCP submission and paying the user fee using the [www.pay.gov](http://www.pay.gov) website, section 10.01 clarifies that a Plan Sponsor may

designate an authorized representative to file the VCP submission if certain requirements are satisfied.

Section 11 sets forth filing procedures for VCP submissions. These procedures have been modified to reflect electronic filing of VCP submissions and payment of applicable user fees using the [www.pay.gov](http://www.pay.gov) website. An electronic VCP submission filed using the [www.pay.gov](http://www.pay.gov) website must include many of the same materials as a VCP submission filed on paper pursuant to Rev. Proc. 2016-51.

For a description of the modifications to Rev. Proc. 2016-51, see section 2 of Rev. Proc. 2018-52.

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

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

*Estimated Number of Respondents:* 14,300.

*Estimated Average Time per Respondent:* 13 hours, 21 minutes.

*Estimated Total Annual Burden Hours:* 190,941.

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. 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: May 28, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 13441-A

**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. The IRS is soliciting comments concerning Form 13441-A, Health Coverage Tax Credit (HCTC) Monthly Registration and Update.

**DATES:** Written comments should be received on or before July 30, 2019 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of these forms and instructions should be directed to Sara Covington (202)317-6038, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Health Coverage Tax Credit (HCTC) Monthly Registration and Update.

*OMB Number:* 1545-1842.

*Form Number:* 13441-A.

*Abstract:* The health coverage tax credit monthly registration and update Form will be directly mailed to all individuals who are potentially eligible for the HCTC. Potentially eligible individuals will use this form to determine if they are eligible for the Health Coverage Tax Credit and to register for the HCTC program. Participation in this program is voluntary. This form will be submitted by the individual to the HCTC program office in a postage-paid, return envelope. We will accept faxed forms, if necessary. Additionally, recipients may

call the HCTC call center for help in completing this form.

*Current Actions:* There are no changes being made to the form since 2018 revision; however, there are changes being made to the burden estimates.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 5,146.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 2,573.

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: May 15, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Open Meeting of the Federal Advisory Committee on Insurance

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

**ACTION:** Notice of open meeting.

**SUMMARY:** This notice announces that the U.S. Department of the Treasury's Federal Advisory Committee on Insurance ("Committee") will meet via teleconference on Tuesday, June 18, 2019 from 2 p.m.-5 p.m. Eastern Time. The meeting is open to the public.

**DATES:** The meeting will be held via teleconference on Tuesday, June 18, 2019, from 2 p.m.-5 p.m. Eastern Time.

**ADDRESSES:** The Committee meeting will be held via teleconference and is open to the public. The public can attend remotely via teleconference. Instructions for attendance will be posted on the Committee's website, <https://www.treasury.gov/initiatives/fio/Pages/faci.aspx>.

**FOR FURTHER INFORMATION CONTACT:** Lindsey Baldwin, Senior Policy Analyst, Federal Insurance Office, Department of the Treasury, 1500 Pennsylvania Ave. NW, Room 1410 MT, Washington, DC 20220, at (202) 622-3220 (this is not a toll-free number). Persons who have difficulty hearing or speaking may access this number via TTY by calling the toll-free Federal Relay Service at (800) 877-8339.

**SUPPLEMENTARY INFORMATION:** Notice of this meeting is provided in accordance with the Federal Advisory Committee Act, 5 U.S.C. App. 10(a)(2), through implementing regulations at 41 CFR 102-3.150.

*Public Comment:* Members of the public wishing to comment on the business of the Federal Advisory Committee on Insurance are invited to submit written statements by any of the following methods:

#### *Electronic Statements*

- Send electronic comments to [faci@treasury.gov](mailto:faci@treasury.gov).

#### *Paper Statements*

- Send paper statements in triplicate to the Federal Advisory Committee on Insurance, Department of the Treasury, 1500 Pennsylvania Ave. NW, Room 1410 MT, Washington, DC 20220.

In general, the Department of the Treasury will post all statements on its website <https://www.treasury.gov/initiatives/fio/Pages/faci.aspx> without change, including any business or personal information provided such as names, addresses, email addresses, or telephone numbers. The Department of the Treasury will also make such statements available for public inspection and copying in the Department of the Treasury's Library, 720 Madison Place NW, Room 1020, Washington, DC 20220, on official