

Plan Assets or Liabilities, Notice of Qualified Separate Lines of Business.

DATES: Written comments should be received on or before March 14, 2022 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to omb.unit@irs.gov. Please include, “OMB Number: 1545–2252—Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities, Notice of Qualified Separate Lines of Business.

OMB Number: 1545–1225.

Project Number: Form 5310–A.

Abstract: Internal Revenue Code section 6058(b) requires plan administrators to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Code section 414(r) requires employers to notify IRS of separate lines of business for their deferred compensation plans. Form 5310–A is used to make these notifications.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 694.

Estimated Time per Respondent: 10 hrs. 35 min.

Estimated Total Annual Burden Hours: 7,349.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: January 5, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2022–00330 Filed 1–10–22; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 1094–B and Form 1095–B**

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 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. Currently, the IRS is soliciting comments concerning Form 1094–B, *Transmittal of Health Coverage Information Returns* and Form 1095–B, *Health Coverage*.

DATES: Written comments should be received on or before March 14, 2022 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent

within 60 days of publication of this notice to omb.unit@irs.gov. Please include, “OMB Number: 1545–2252—Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Reporting of health insurance coverage.

OMB Number: 1545–2252.

Project Number: TD 9660, Form 1094–B, and Form 1095–B.

Abstract: This collection covers final regulations providing guidance to providers of minimum essential health coverage that are subject to the information reporting requirements of section 6055 of the Internal Revenue Code. Section 6055 requires every person who provides minimum essential coverage to file returns reporting information for everyone for whom they provide minimum essential coverage. Form 1095–B, *Health Coverage*, was created for reporting this information. Form 1094–B, *Transmittal of Health Coverage Information Returns*, is used to transmit Form 1095–B.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 125,030,000.

Estimated Time per Respondent: 11 min.

Estimated Total Annual Burden Hours: 2,088,333.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary

for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: January 5, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2022-00338 Filed 1-10-22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Form 1116, Foreign Tax Credit

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 February 10, 2022 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 Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Form 1116, Foreign Tax Credit.

OMB Control Number: 1545-0121.

Type of Review: Revision of a currently approved collection.

Description: Form 1116 and its schedules are used by individuals, estates, and trusts to claim a credit for certain taxes paid or accrued during the taxable year to a foreign country or a possession of the United States, subject to the limitations of IRC section 904. This information is used by the IRS to verify the foreign tax credit.

The IRS is adding Form 1116 Schedules B and C to assist taxpayers in complying with the changes made to the Internal Revenue Code by the Tax Cuts and Jobs Act, Public Law 115-97, and accurately report the required information to the IRS.

The information collection burden estimates associated with the filing of Form 1116 and its schedules by individuals are covered under OMB Control Number 1545-0074. This information collection request (ICR) reflects only the burdens associated with the filing of Form 1116 and its schedules by estates and trusts that are claiming the foreign tax credit.

Form: 1116.

Affected Public: Estates and Trusts.

Estimated Number of Respondents: 454,326.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 454,326.

Estimated Time per Response: 5 hours, 34 minutes.

Estimated Total Annual Burden Hours: 2,531,600.

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

Dated: January 5, 2022.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2022-00277 Filed 1-10-22; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0208]

Agency Information Collection Activity Under OMB Review: VA Form 6298, Architect-Engineer Fee Proposal and VA Form 10101, Contractor Production Report

AGENCY: Office of Acquisition and Logistics, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Office of Acquisition and Logistics (OAL), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and includes the actual data collection instrument.

DATES: 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 Review—Open for Public Comments" or by using the search function. Refer to "OMB Control No. 2900-0208."

FOR FURTHER INFORMATION CONTACT:

Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 1717 H Street NW, Washington, DC 20006, (202) 266-4688 or email maribel.aponte@va.gov. Please refer to "OMB Control No. 2900-0208" in any correspondence.

SUPPLEMENTARY INFORMATION:

Authority: Public Law 104-13; 44 U.S.C. 3501-3521.

Title: VA Form 6298, Architect-Engineer Fee Proposal and VA Form 10101, Contractor Production Report.

OMB Control Number: 2900-0208.

Type of Review: Extension of a currently approved collection.

Abstract: The Department of Veterans Affairs, Office of Construction and Facilities Management (CFM), manages a multi-million-dollar construction program that involves the design and construction of medical centers, and other VA facilities including building improvements and conversions. The actual construction work is contracted out to private construction firms. The use of VA Form 6298, Architect-Engineer Fee Proposal is mandatory for