



This document is scheduled to be published in the Federal Register on 05/28/2015 and available online at <http://federalregister.gov/a/2015-12952>, and on FDsys.gov

[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notice 2015-XX

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice

2015-XX, Procedures for Requesting a Waiver of the Electronic Filing Requirements for Form 8955-SSA and Form 5500-EZ.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Christie Preston, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional

information or copies of the regulations should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111

Constitution Avenue NW., Washington, DC 20224, or through the internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Procedures for Requesting a Waiver of the Electronic Filing Requirements for Form 8955-SSA and Form 5500-EZ.

Notice Number: 2015-XX

OMB Number: 1545-XXXX.

Abstract: This notice provides procedures for the plan administrators of retirement plans (or, in certain situations, employers maintaining retirement plans) who are required to electronically file Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, or Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan, to request a waiver of that requirement due to economic hardship.

Current Actions: Request for new OMB Control Number.

Type of Review: Approval for new information collection.

Affected Public: Business or other-for-profit organizations.

Estimated Number of Respondents: 30.

Estimated Time per Respondent: 8 hours.

Estimated Total Annual Reporting Burden Hours: 240.

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 21, 2015

Christie Preston,
IRS Reports Clearance Officer
[FR Doc. 2015-12952 Filed: 5/27/2015 08:45 am; Publication
Date: 5/28/2015]