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**[4830-01-p]**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**[REG-125592-10]**

**RIN 1545-BJ63**

**Proposed Collection; Comment Request for Regulation Project**

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the Interim Final Rules, Affordable Care Act Internal Claims and Appeals and External review Disclosures.

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

**ADDRESSES:**  Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224Requests for additional information or copies of the regulations should be directed to LaNita Van Dyke,or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington DC 20224, or through the

internet, at Lanita.VanDyke@irs.gov.

**SUPPLEMENTARY INFORMATION:**

Title:   Affordable Care Act Internal Claims and Appeals and External

review Disclosures.

OMB Number:   1545-2182.

Regulation Project Number: REG-125592-10 (TD 9494)

Abstract: Section 2719 of the Public Health Service Act, incorporated into Code section 9815 by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148, requires group health plans and issuers of group health insurance coverage, in connection with internal appeals of claims denials, to provide claimants free of charge with any evidence relied upon in deciding the appeal that was not relied on in making the initial denial of the claim. This is a third party disclosure requirement. Individuals appealing a denial of a claim should be able to respond to any new evidence the plan or issuer relies on in the appeal, and this disclosure requirement is essential so that the claimant knows of the new evidence.

Current Actions:  There is no change to this existing regulation.

Type of Review:  Extension of a currently approved collection.

   Affected Public:  Business or other for-profit organizations.

   Estimated Number of Respondents:       62,000.

   Estimated Total Annual Burden Hours:   350 Hours.

   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: October 4, 2017.



L. Brimmer,
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