



4830-01-p

DEPARTMENT OF THE TREASURY

Internal Revenue Service

**Proposed Collection; Comment Request for Notice 2009-31 and
Rev. Proc. 2009-43**

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 Election and Notice Procedures for Multiemployer Plans under WRERA and Revenue Procedure 2009-43, Revocation of Elections by Multiemployer Plans to Freeze Funded Status under section 204 of WRERA.

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 Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., 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 N.W., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WREDA.

OMB Number: 1545-2141

Notice Number: Notice 2009-31 and Rev. Proc. 2009-43

Abstract: Notice 2009-31 provides guidance for sponsors of multiemployer defined benefit plans relating to the elections described in sections 204 and 205 of the Worker, Retiree, and Employer Recovery Act of 2008, [Public Law 110-458](#) (WREDA), and on the notice required to be provided if a plan sponsor makes an election under section 204. Revenue Procedure 2009-43 provides follow-up guidance to Notice 2009-31. This guidance describes procedures for revoking elections under WREDA.

Current Actions: There is no change to the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: State, local, or tribal governments.

Estimated Number of Responses: 1,600.

Estimated Time Per Response: 1 hour.

Estimated Total Annual Burden Hours: 1,600.

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: October 23, 2018.

Laurie Brimmer,

Senior Tax Analyst.

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