

7. SPECIAL CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION
1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services. Not applicable.

As suggested by OMB, our Federal Register Notice dated August 20, 2009 (74 FR 42160), we requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any responses from taxpayers on this subject. As a result, estimates of these cost burdens are not available at this time.

Periodic meetings are held between numerous offices in the Service and Treasury to discuss tax law and tax forms. During these meetings there is an opportunity for those attending to make comments regarding Form 5316.

2. USE OF DATA
OMB's Federal Register Notice dated August 20, 2009 (74 FR 42160), we received no comments during the comment period regarding Form 5316.

For group/pooled trust sponsors to obtain a determination letter that the trust is a group trust arrangement exempt from tax.

Sponsors previously provided their request for a determination letter of tax exemption from IRS via a letter. This letter was inadvertently overlooked for PRA review and with the creation of Form 5316, it was determined that OMB clearance had not previously been acquired.

Not applicable.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION
We have no plans at this time to offer electronic filing.

4. EFFORTS TO IDENTIFY DUPLICATION

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

We have attempted to eliminate duplication within the agency wherever possible.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE
Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

Not applicable.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Not applicable.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB PRA SUBMISSION FORM

Not applicable.

Note: The following paragraph applies to all of the collections of information in this submission. A person 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 that is subject to this notice may be exempt from public release under 5 U.S.C. 552.

8. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES
The burden estimate is as follows: The contents may become material in the administration of any internal law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

19. REASON FOR EMERGENCY SUBMISSION

Form	Number of Responses	Time Per Response	Total Hours
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Not applicable.

Form 5316	200	19 hours	3,800 hours
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