

## OMB SUPPORTING STATEMENT

RI 38-117 – Rollover Election  
RI 38-118 – Rollover Information  
RI 37-22 – Special Tax Notice Regarding Rollovers

### A. Justification

1. Public Law 107-16 amends the Internal Revenue Code to allow an individual to roll over the post-tax portion of certain distributions from the Office of Personnel Management (OPM). The pre-tax portion could already be rolled over. These monies may be rolled into a traditional IRA, a Roth IRA, the Federal Retirement Thrift Savings Plan, or into an eligible employer plan, provided the financial institution or other plan agrees to accept the rollover.
2. RI 38-117 is designed to collect information from each payee affected by this provision of the tax code so that OPM can make payment in accordance with the wishes of the payee. The form has been revised to enable the respondent to elect a Roth IRA. If funds are rolled over into a Roth IRA, OPM must withhold Federal income tax from the funds rolled over. RI 38-118, Rollover Information, is a cover letter for RI 38-117; the information letter explains the election. Detailed tax information is provided in RI 37-22, Special Tax Notice Regarding Rollovers. The ramifications of contributing to a Roth IRA have been added to RI 37-22. The Public Burden Statement meets the requirements of 5 CFR 1320.8(b)(3).
3. The information is specific and can only be obtained from the respondents. New methods of information technology would do little to reduce the burden on the respondents; they must instruct OPM in writing regarding this disbursement of their benefits.
4. The information is collected individually. There is no other way to obtain this information.
5. Information is not collected from small businesses.
6. If this information were collected less frequently, OPM would not be in compliance with current law.
7. This collection is consistent with the guidelines in 5 CFR 1320.6, except that a response is required within 30 days so that benefits can be paid as promptly as possible.

8. A notice of information collection was published in the *Federal Register* on July 29, 2009, giving persons outside the agency an opportunity to comment on the form. No comments were received.

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9. No payment or gift is provided to the respondents.

10. This information collection is protected by the Privacy Act of 1974 and OPM regulations (5 CFR 831.106). The routine uses for disclosure appear in the *Federal Register* for OPM/Central-1 (73 FR 15013, *et seq.*, March 20, 2008).

11. The information collection does not include questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.

12. The estimated number of respondents is 1,500. We estimate it takes 40 minutes to fill out the form. The annual burden is 1,000 hours.

13. There is no cost to the respondents.

14. The annualized cost to the Federal government is \$8,500. This cost was determined by employee salary hours devoted to the program, forms cost, and overhead.

15. The respondent burden increased because RI 37-22, Special Tax Notice Regarding Rollovers, now includes information regarding the effect of rolling the payment into a Roth IRA. Section 408A of the Internal Revenue Code now permits such a rollover. More time is needed for the applicant to consider this added option.

16. The results of this information collection are not published.

17. It is not cost-effective to reprint the whole supply of forms to change the OMB clearance expiration date. Therefore, we seek approval not to display the date on the form.

18. There are no exceptions to the certification statement.

B. Collection of Information Employing Statistical Methods

This information collection does not employ statistical methods.