**Supporting Statement**

**OMB 1545-2166**

**Form 5316 – Application for Group or Pooled trust Ruling**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

 Group/pooled trust sponsors file Form 5316 to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul.

 81-100, 1981-1 C.B. 326 as modified and clarified by Rev. Rul. 2004-67, 2004-2 C.B.28, as modified by Rev. Rul. 2011-1, 2011-2 I.R.B. 251, and as modified by Notice 2012-6, 2012-3 I.R.B. 293. Prior to this form, a letter was submitted in lieu of a form.

1. USE OF DATA

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

1. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

 We have no plans at this time to offer electronic filing.

1. EFFORTS TO IDENTIFY DUPLICATION

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

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

 Not applicable.

1. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

 Not applicable.

1. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

 Not applicable

1. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

 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.

 In response to our Federal Register notice dated October 9, 2012, (77 FR 61474), we received no comments during the comment period regarding Form 5316.

1. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

 Not applicable.

1. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

 Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

1. JUSTIFICATION OF SENSITIVE QUESTIONS

 Not applicable.

1. ESTIMATED BURDEN OF INFORMATION COLLECTION

 The burden estimate is as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| Form | No. of Responses | Hours Per Response | Total Hours |
| 5315 | 200 | 19 | 3,800 |

1. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information are not available at this time.

 As suggested by OMB, our Federal Register Notice dated October 9, 2012 (77 FR 61474), 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

1. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

 Printing costs approximately $3,000.

1. REASONS FOR CHANGE IN BURDEN

 There are no changes to the burden previously approved by OMB. This submission is for renewal purposes only.

1. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

 Not applicable.

1. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attached.

1. 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:

 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.

OMB EXPIRATION DATE

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, at their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.