

**Justification for Non-material/Non-substantive Change
2012 Form 5500 Submission**

The Internal Revenue Service and Department of the Treasury (IRS/Treasury) are adding new optional questions to the 2012 Form 5500 and Form 5500-SF requesting the following information: (1) the employer identification number and name of the trust that holds plan assets, and (2) the name, address, and telephone number of the paid preparer of the form. IRS/Treasury also are adding a new question to the Form 5500-SF that asks whether the plan is a defined benefit pension plan, and if so, advises the filer to complete the Schedule SB and enter on the line 13a of the form the amount of any unpaid minimum required contribution for the current year from line 39 of the Schedule SB. The changes are being made for IRS/Treasury purposes only; PBGC will not use any of the collected data.

IRS/Treasury submitted a no-material, non-substantive change request with OMB for the changes on February 24, 2012, which was approved by OMB on February 29, 2012 (ICR REFERENCE NUMBER: 201112-1545-005). As it has done in the past, PBGC is hereby submitting a no-material, nonsubstantive change request for the IRS/Treasury revisions. IRS/Treasury estimate that adding paid preparer information for all plans will require one minute for 796,149 plans, resulting in an hour burden of 13,269 hours (equivalent costs of \$51,749,685), and that adding trust information for all plans with trusts would require 2 minutes for 729,958 plans, resulting in 24,332 hours (equivalent costs of \$94,894.54). Treasury/IRS did not associate any burden with the change requiring defined benefit plans filing Form 5500-SF to add data from line 39 of the Schedule SB to line 13a of the form.