

SUPPORTING STATEMENT  
Revenue Procedure 2010-52  
OMB-1545-1890

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 601.201(a)(1) of the Statement of Procedural Rules (26 C.F.R. §601.201(a)(1)) provides that it is the practice of the Internal Revenue Service (“Service”) to answer inquiries of individuals and organizations, whenever appropriate in the interest of sound tax administration as to the tax effects of their transactions.

Section 6.02 of Rev. Proc. 2004-4 2004-1 I.R.B. 125, 132, is the basic revenue procedure that describes the areas in which the Employee Plans function will issue letter rulings.

In this revenue procedure, the Employee Plans function is expanding on the basic letter ruling revenue procedure by establishing a new procedural method for an extension of the amortization period described in section 412(e) of the Internal Revenue Code. These methods were last set forth in Rev. Proc. 79-61, 1979-2 C.B. 575. Rev. Proc. 2004-4 (along with three other general revenue procedures) is currently approved under Office of Management and Budget (OMB) number 1545-1520. Revenue Procedure 2010-52 describes the procedures by which the plan sponsor of a multiemployer pension plan may request and obtain approval of an extension of an amortization period in accordance with section 431(d) of the Internal Revenue Code of 1986.

The authority to consider letter rulings described in this revenue procedure was transferred to the sole jurisdiction of the Secretary of the Treasury (and his delegate) pursuant to section 101 of Reorganization Plan No. 4 of 1978, 1979-1 C.B. 480.

2. USE OF DATA

The data will be used by the Service to evaluate an employer’s (or the Board of Trustees’, in the instance of a multiemployer plan) eligibility to obtain an extension of the amortization period from the minimum funding standards described in section 412 of the Code and will assist employers (or the Boards of Trustees in the instance of multiemployer plans) in the notification process. This data may be shared with the Employee Benefits Security Administration of the U.S. Department of Labor in the enforcement of the provisions of the Employee Retirement Income Security Act of 1974.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS Publications, regulations, published guidance, e.g., revenue rulings and revenue procedures, notices, letters, and letter rulings are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

#### 4. EFFORTS TO IDENTIFY DUPLICATION

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

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

Generally, requests for extensions of the amortization period are made by large plans with large numbers of participants. However, if a small, single-employer plan, i.e., an employer with assets below a \$200,000 were to request an extension of the amortization period, that employer would be eligible for a lower user fee. The revenue procedure contains a model notice to assist small businesses in their requirements to notify employees, participants, beneficiaries, and alternate payees of the request for an extension of the amortization period and to assist small businesses in meeting the notification requirements of the U.S. Department of Labor as well as the Service. In addition, the revenue procedure contains a checklist to assist applicants in ascertaining whether they have completed the information sought by the Service. It is anticipated that small businesses will be the primary beneficiaries of the model notice and the reduced user fees.

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

Not applicable.

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

Various sections of the revenue procedure for letter rulings require information to be submitted before 30 days. These provisions are located throughout portions of 26 CFR 601.201.

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

Revenue Procedure 2004-44 was published in Internal Revenue Bulletin on August 2, 2004 (2004-31 IRB 134), and was superseded by Revenue Procedure 2008-67.

Revenue Procedure 2008-67 was published in Internal Revenue Bulletin on December 1, 2008 (2008-48-I.R.B. 1211), and was superseded by Revenue Procedures 2010-52.

Revenue Procedure 2010-52 was published in Internal Revenue Bulletin on December 27, 2010 (2010-52 I.R.B. 927).

We received no comments during the comment period in response to the *Federal Register* notice (78 FR 58605), dated September 24, 2013.

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

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Submissions under this revenue procedure are considered tax returns and tax return information, which are confidential as required by 26 U.S.C. § 6103. In general, certain matters relating to taxability and deductibility are disclosable under 26 U.S.C. § 6110.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

No personally identifiable information (PII) is collected.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The collection of information in this revenue procedure is in §§ 3, 4 and 5, and Appendix B. This collection of information is required to evaluate, process, and obtain approval of the application for an extension of an amortization period. This information will be used to make determinations on extensions of the amortization period under § 431(d).

The estimated average annual burden per respondent/recordkeeper is 100 hours, on 25 respondents/recordkeeper, for a total 2,500 burden hours.

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our *Federal Register* notice dated September 24, 2013, 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 response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Not applicable.

15. REASONS FOR CHANGE IN BURDEN

There has been an adjustment to correct the number of responses per respondent from 2 to 1. There is no change in the paperwork burden previously approved by OMB.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the revenue procedure sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I

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.