

Justification Statement
OMB No. 1545-2164

The change in the information collection burden previously approved by OMB is an adjustment to consolidate the information collection requirement of Notice 2008-113 (previously approved under #1545-2086) and Notice 2010-6. Both notices are related to errors in complying with § 409A; however, Notice 2008-113 is intended to correct operational failures, while Notice 2010-6 is intended to correct document failures.

This change is only to move the burden hours that were previously reported under #1545-2086, under this information collection.