

## 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, Rollover Election, is used to collect information from each payee affected by a change in the tax code so that OPM can make payment in accordance with the wishes of the payee. RI 38-118, Rollover Information, explains the election. RI 37-22, Special Tax Notice Regarding Rollovers, provides more detailed information. The Privacy Act Statement has been revised due to a general systematic review by our Chief Privacy Officer. 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. Every effort is made to identify and avoid duplication. The information is collected individually. There is no other way to obtain this information.
5. This information collection request has no impact on small businesses and organizations.
6. This information collection cannot be made less frequently because it is filed at the annuitant's option. If this information were collected less frequently, OPM would not be in compliance with Public Law 107-16.
7. There are no special circumstances involved in the collection of this information.

8. On December 4, 2018, a 60-Day Federal Register Notice was published at 83 FR 62630 requesting comment. No comments were received.
9. No payment or gift is provided to the respondents based on return of this form.
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.

Form Name	Form Number	No. of Respondents	No. of Responses per Respondent	Average Burden per Response (in hours)	Total Annual Burden (in hours)	Average Hourly Wage Rate	Total Annual Respondent Cost
Rollover Election	RI 38-117	1,500	1	.6667	1,000	\$10.75	\$60,249.00
Rollover Information	RI 38-118						
Special Tax Notice Regarding Rollovers	RI 37-22						

12. Approximately 1,500 forms will be processed annually. The forms require approximately 40 minutes each to complete. The annual burden is 1,000 hours.

The cost to the respondents is \$60,249.00.

13. There are no changes in respondent burden.

14. The annualized cost to the Federal government is \$8,500. This cost is derived from employee salaries, staff hours required to process the forms and the cost of printing, storing and shipping forms.

15. N/A

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

17. The Retirement Services program office is the lone processor of the data collected on these ICRs from approximately 2.8 million customers. The substance of each information collection does not substantively change at each OMB renewal cycle, but according to changes in law and regulation. These forms are printed and published (internet, intranet and on-board systems) through various agencies for distribution to and implementation by Government customers. Pursuant to title 5 CFR 1320.8(b)(1), it would not be appropriate to display the OMB clearance expiration date where the form will not be revised for the foreseeable future (e.g., because it is used to collect applicant, annuitant, or beneficiary information required by long-standing statutory provisions), where use of the paper form is prevalent, and where, accordingly, it will be expensive and burdensome to restock the paper forms inventory with a new version. Last year, under current practice, Retirement Services printed approximately 2 million documents subject to OMB clearance at a cost of approximately \$85,000. Our costs would rise substantially if additional revision cycles are added. Lastly, by adding the OMB clearance expiration date to the existing format, the end users of OPM's ICRs may erroneously assume that the expiration date affects the validity of the information collection when it is the OMB clearance expiration date and not reflective of the substance. This may lead to additional submissions by customers, possible litigation and increasing pressures on our Operations workloads. Therefore, we seek approval to not display the OMB clearance expiration date on the forms and to communicate version changes to the public via the revision date

18. There are no exceptions to the certification statement.