

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Procedures for Letter Rulings issued by Commissioner, Tax Exempt and Government Entities Division,
Employee Plans Rulings and Agreements Office
OMB# 1545-1520

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Treasury Regulation § 601.201(a)(1)) provides that it is the practice of the IRS to answer inquiries of individuals and organizations, whenever appropriate in the interest of sound tax administration, as to their status for tax purposes and as to the tax effects of their acts or transactions. Under Revenue Procedure 2025-4 (and successor guidance), taxpayers can request letter rulings from the Commissioner, Tax Exempt and Government Entities, Employee Plans Office ("Employee Plans") on how the tax laws apply to them. Employee Plans requires information from taxpayers to process these requests. Form 15662 will simplify and standardize the application process for Private Letter Rulings issued under Rev. Proc. 2025-4 and its successors.

IRS issues letter rulings which interpret and apply the tax laws to a specific set of facts as they relate to certain matters specified in Revenue Procedure 2025-4, Section 24.

2. USE OF DATA

The information collected will be used by Employee Plans to evaluate a taxpayer's request for a letter ruling (including the requested deletions and limitation of retroactive effect, if any).

1. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS has no plans to offer electronic filing due to the low number of filers.

2. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

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

Small businesses should not be disadvantaged as the form has been structured to request the least amount of information while still satisfying the requirements of the statute and the needs of the IRS.

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

A less frequent collection will not enable the IRS to respond to inquiries for letter rulings

specifying tax treatment in accordance with Treasury Regulation § 601.201(b)(1) and could result in being unable to meet its mission.

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

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

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

In response to the Federal Register notice dated June 16, 2025, 90 FR 25429, we received no comments during the comment period regarding Procedures for Letter Rulings issued by Commissioner, Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements Office.

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

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Submissions under Form 15662 and Revenue Procedure 2025-4 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 allowed to be disclosed under 26 U.S.C. 6104 or 26 U.S.C. 6110.

1. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Business Master File (BMF)” system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.046-Customer Account Data Engine Business Master File. The Internal Revenue Service PIAs can be found at <http://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

2. ESTIMATED BURDEN OF INFORMATION COLLECTION

The total burden for this submission is 38,836 hours with 12,733 responses.

Authority	Type of Request	Number of respondents	Responses per year	Number of responses	Hours per response	Burden Hours
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601.201(b)(1)	Form 15662 Letter Ruling	128	1	128	6.01	769
601.201(a)(1)	Determination letter	12,605	1	12,605	3.02	38,067
	Total			12,733		38,836

3. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is a user fee associated with requesting rulings and determination letters outlined in Rev. Proc. 2025-4. The fee ranges from \$0 to \$32,000. The Secretary of the Treasury (Secretary) is to provide for exemptions and reduced fees under the program as the Secretary determines to be appropriate, but the average fee applicable to each category or subcategory must not be less than the amount specified in IRC § 7528(b)(3).

Category	Average Fee
Employee plan ruling and opinion	\$250
Exempt organization ruling	\$350
Employee plan determination	\$300
Exempt organization determination	\$275
Chief counsel ruling	\$200

The IRS calculates the minimum average fee as \$275 and a total possible cost to respondents of \$3,501,575 (12,733 responses x \$275).

4. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Cost estimate for product development is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. The costs to the Federal government will vary depending on whether the IRS will incur printing or copying costs for all the materials. These costs do not include any activities such as taxpayer assistance and enforcement. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$14,131.

5. REASONS FOR CHANGE IN BURDEN

This submission is to introduce Form 15662 to the letter ruling process described in Revenue Procedure 2025-04. There is no change in burden as the form is being added to the letter ruling information collection as an instrument.

6. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis, and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the Form 15662 expires as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

1. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.