

Supporting Statement
Internal Revenue Service (IRS)
Forms 5310, Application for Determination for Terminating Plan; and
Form 6088, Distributable Benefits from Employee Pension Benefit Plans
OMB Control Number 1545-0202

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The IRC Section 404 allows employers an income tax deduction for contributions to their qualified (under section 401(a)) deferred compensation plans.

Form 5310 is used to request an IRS determination letter about the plan's qualification status qualified or nonqualified under IRC Section 401(a) or 403(b). Any plan sponsor or administrator of any pension, profit-sharing, or 403(b) plan (other than a multi-employer plan covered under Pension Benefit Guaranty Corporation insurance) may use this form. Form 6088 is used to show the amounts of distributable benefits to participants in the plan.

2. USE OF DATA

The IRS uses the information on Form 5310 to determine the plans qualification status under IRC Section 401(a) or 403(b). The IRS uses the information on Form 6088 to analyze an application for a determination letter on the qualification of the plan upon termination.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Form 5310 has been updated to be completed electronically on Pay.gov. Form 6088 is uploaded to Pay.gov as an attachment to Form 5310.

4. EFFORTS TO IDENTIFY DUPLICATION

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

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

There is no burden on small businesses or entities by this collection due to the inapplicability of the authorizing statute to this type of entity.

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

Form 5310 is used to request an IRS determination letter about the plan's qualification

status and Form 6088 is used to show the amounts of distributable benefits to participants in the plan. A less frequent collection would prevent the IRS from verifying the amounts of distributable benefits under section 401(a) or 403(b). This would affect both the employer and the government in ensuring proper tax compliance.

7. 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).

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

The IRS received no comments during the comment period in response to the Federal Register notice (90 FR 15613) dated April 14, 2025, regarding Form 5310 and Form 6088.

9. 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

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

11. 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)” and a Privacy Act System of Records notice (SORN) has been issued for these systems under: IRS 24.030- CADE Individual Master File; IRS-24.046 – CADE Business Master File (BMF) and Treas./IRS 34.037 IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at <https://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.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden estimates are listed below:

Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
Form 5310	650	1	650	96.87	62,966
Form 6088	285	1	285	8.27	2,357
Totals	935		935		65,322.45

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

IRC 7528 requires filers to pay user fees for requests for letter rulings, opinion letters, advisory letters, determination letters, and similar requests. Determination letters for Form 5310, Application for Determination for Terminating Plan have a \$3,500 fee¹, for a total of \$2,275,000 (650 x 3,500).

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The Federal government cost estimate is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized start-up expenses, operating and maintenance expenses, and distribution of the product that collects the information.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as; complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries and other outlets. The result is the Government cost estimate per product.

The government cost estimate for this collection is summarized in the table below:

Product	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost Estimate per Product
Form 5310	37,217	+	0	=	37,217
Instructions 5310	6,472	+	0	=	6,472
Form 6088	19,417	+	0	=	19,417
Grand Total	63,106	+	0	=	63,106
Table costs are based on 2023 actuals obtained from IRS Chief Financial Office and Media and Publications					
* New product costs will be updated in the next revision of this collection.					

15. REASONS FOR CHANGE IN BURDEN

There are no material changes in the paperwork burden previously approved by OMB.

¹ [Rev. Proc. 2025-4](#), Appendix A, Schedule of User Fees

However, the burden for Form 5310 and 6088 has decreased due to better estimates based on the number of taxpayers filing the form. This decreases the burden by 309 responses and 16,908 hours due to adjustment in Agency Estimates.

	Total Approved	Change Due to New Statute	Change Due to Agency Discretion	Change Due to Adjustment in Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	935	0	0	-309	0	1,244
Annual Time Burden (Hr.)	65,323	0	0	-16,908	0	82,231

16. 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

IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the form 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.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement for this collection.