

Justification of Changes and New Burden Estimates  
OMB #1545-1520

Revenue Procedure 2017-4 contains the Employee Plans determination letter procedures formerly in Revenue Procedure 2016-6, the Employee Plans letter ruling procedures formerly in Revenue Procedure 2016-4, and the Employee Plans user fee procedures formerly contained in Revenue Procedure 2016-8 and the Employee Plans Technical Advice formerly in Revenue Procedure 2011-5. The paperwork burden for all four of these revenue procedures that was previously approved by OMB (OMB# 1545-1520) has been reduced as a result of program changes that result in fewer applications being submitted by taxpayers. The reduction in the number of applications reduces the total number of responses even though the number of responses required per application and the average estimated number of hours per response have not changed. Since the paperwork burden is calculated on a per response basis, the reduction in the number of responses results in a lower burden.

The relevant program changes include Revenue Procedure 2016-47, permitting taxpayers to self-certify eligibility for a waiver of the 60-day rollover period for distributions from IRAs and qualified plans, and Revenue Procedure 2016-37, announcing a significant reduction in the determination letter program for individually designed plans.