

Burden Computation - Business Forms

April 27, 2007

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Product: 5471 (SCH M)/

Description: Transactions Between Controlled Foreign Corporation and Shareholders or

| Variables | 2006 | Changes (+ -) | 2007 |
|------------------|-------------|----------------------|-------------|
| Responses..... | 24,420 | | 24,420 |
| Line Items..... | 111 | -7 | 104 |
| Attachments..... | 0.00 | | 0.00 |
| Forms Prepared.. | 0.85 | | 0.85 |
| Code References. | 1 | -1 | 0 |

Computation of Changes

| | | | | | |
|--------------------------------|--------|---|-------|---|---------|
| Old Computation (Prog. Change) | 24,420 | x | 27.18 | = | 663,736 |
| New Computation..... | 24,420 | x | 25.28 | = | 617,338 |
| Balance... | | | | | -46,398 |
| Old Computation (Adjustment). | | x | | = | |
| New Computation..... | | x | | = | |
| Balance... | | | | | |
| Old Computation..... | | x | | = | |
| New Computation..... | | x | | = | |
| Balance... | | | | | |

Summary

| | |
|---------------------|---------|
| Old Burden..... | 663,736 |
| Program Change..... | -46,398 |
| Adjustment..... | |
| New Burden..... | 617,338 |

Paperwork Reduction Act Notice

| Time Per Response | Average Hours Per Response | Average Time Per Response |
|--------------------------|-----------------------------------|----------------------------------|
| 25.28 | | |
| Recordkeeping..... | 24.87 | 24 hrs. , 52 min. |
| Learning..... | 0.00 | 0 hrs. , 00 min. |
| Preparing..... | 0.41 | 0 hrs. , 24 min. |
| Sending..... | 0.00 | 0 hrs. , 00 min. |

Notes:

Schedule revised. Deleted 1 code reference and deleted 7 line items.