

JUSTIFICATION STATEMENT (Form 1120S)

Due to the “Major Changes” attached, the revision of Form 1120S, Instructions, and Schedules caused the following changes:

Form 1120S – Addition of 3 attachments and 39 code references; a deletion of 10 line items:

RESULTS: Program change increase **+20,943,200 hours**

Schedule D (Form 1120S) – Deletion of 3 attachments, addition of 10 code references and 3 line items:

RESULTS: Program change decrease **-775,590 hours**

Schedule K-1 (Form 1120S) – Deletion of 54 code references and 22 line items:

RESULTS: Program change decrease **-85,170,820 hours**

Schedule M-3 (Form 1120S) – Addition of 1 attachment, 8 code references and 16 line items:

RESULTS: Program change increase **+176,400 hours**

Schedule L (Form 1120S) – Deletion of 2 code references and 5 line items:

RESULTS: Program change decrease **-2,025,000 hours**

******Overall decrease of burden hours to 420,860,930 hours**