

JUSTIFICATION STATEMENT
(FORMS 1042, 1042-S & 1042-T)

An addition of 3 line items was added to Form 1042 to correct a previous computational error. This change resulted in an increase of burden hours to 397,100. A program change increase of 16,060 burden hours. Form 1042-S was revised, deleting 2 line items to accommodate the treatment of substitute payments prescribed by Notice 97-66 and sanctioned by IRPAC and Chief Counsel (International). This revision resulted in a decrease of burden hours to 928,000. A program change decrease of 48,000 burden hours. There were no changes made to Form 1042-T.

The above changes resulted in an overall increase of burden hours to 1,329,000.

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