

Burden Computation - Business Forms

September 8, 2008

Page 1 of 1

Product: 1120REIT/

Description: U.S. Income Tax Return for Real Estate Investment Trusts

| Variables | 2008 | Changes (+ -) | 2008 |
|------------------|-------------|----------------------|-------------|
| Responses..... | 363 | +737 | 1,100 |
| Line Items..... | 240 | | 240 |
| Attachments..... | 18.00 | | 18.00 |
| Forms Prepared.. | 0.85 | | 0.85 |
| Code References. | 176 | | 176 |

Computation of Changes

| | | | | | |
|--------------------------------|-------|---|--------|---|---------|
| Old Computation (Prog. Change) | 1,100 | x | 129.19 | = | 142,109 |
| New Computation..... | 1,100 | x | 129.19 | = | 142,109 |
| Balance... | | | | | 0 |
| Old Computation (Adjustment). | 363 | x | 129.19 | = | 46,896 |
| New Computation..... | 1,100 | x | 129.19 | = | 142,109 |
| Balance... | | | | | +95,213 |
| Old Computation..... | | x | | = | |
| New Computation..... | | x | | = | |
| Balance... | | | | | |

Summary

| | |
|---------------------|---------|
| Old Burden..... | 46,896 |
| Program Change..... | 0 |
| Adjustment..... | +95,213 |
| New Burden..... | 142,109 |

Paperwork Reduction Act Notice

| Time Per Response | Average Hours Per Response | Average Time Per Response |
|--------------------------|-----------------------------------|----------------------------------|
| 129.19 | | |
| Recordkeeping..... | 57.40 | 57 hrs. , 24 min. |
| Learning..... | 24.11 | 24 hrs. , 06 min. |
| Preparing..... | 42.85 | 42 hrs. , 51 min. |
| Sending..... | 4.83 | 4 hrs. , 49 min. |

Notes:

Better filing figures.