

REGULATIONS	# OF RECORDSKEEPERS PER YEAR	FILINGS PER RESPONDENT PER YEAR	# OF RESPONSES	TIME PER RESPONSES MINUTES	TOTAL BURDEN HOURS
32.1(e)temp	7,500	200	1,500,000	5	125,000
	Approximately 7500 respondents provide information to an average of 200 employees each.				
32.1(g)(3) temp	5,000	200	1,000,000	5	83,333
	Approximately 5000 respondents provide information to an average of 200 employees each				
32.2(e)temp	3,300	212	699,600	5	58,300
	Approximately 3300 respondents provide information to an average of 212 employees each				
32.2(g)(3)temp	1,000	100	100,000	5	8,333
	Approximately 1000 respondents provide information to an average of 100 employees each.				
1.25-3T(d)(2)	20,000	1	20,000	0.25	5,000
1.25-3T(e)(3)	20,000	1	20,000	0.25	5,000
1.25-3T(f)(2)	20,000	1	20,000	0.25	5,000
1.25-3T(g)(2)	20,000	1	20,000	0.25	5,000
1.25-3T(i)(2)	20,000	1	20,000	0.25	5,000
1.25-3T(j)(5)	20,000	1	20,000	0.25	5,000
1.25-3T(k)	20,000	1	20,000	0.25	5,000
1.25-3T(n)	20,000	1	20,000	0.25	5,000
1.25-4T(d)	600	1	600	2.00	1,200
1.25-8T	6,000	1	6,000	2.00	12,000
1.41-7(d)(2)	250	1	250	0.25	63
1.41-7(d)(3)	250	1	250	0.25	63
1.42-1T(d)(8)(ii)	3,500	1	3,500	1.00	3,500
1.42-2(b)(3)	60	1	60	2.00	120
1.42-5(c)	500,000	1	500,000	0.25	125,000
1.42-5(e)	400	1	400	1.00	400
1.42-6(c)(2)	2,000	1	2,000	2.00	4,000
1.42-8(a)(6)	500	1	500	0.50	250
1.42-8(b)(4)	50	1	50	0.50	25
1.42-14(d)(3)	100	1	100	2.00	200
1.46-8(d)(8)(ii)	100	1	100	1.00	100
1.47-3(h)(2)	5,000	1	5,000	0.20	1,000
1.47-4(b)(2)	3,000,000	1	3,000,000	0.10	300,000
1.48-12(d)	600	1	600	0.75	450
1.51-1(d)(1)	600,000	1	600,000	1.00	600,000
1.61-21(c)	1,000,000	5	5,000,000	5	416,667
	Approximately 1,000,000 respondents file on behalf of an average of 5 taxpayers each.				
1.62-2	10,000,000	1	10,000,000	0.50	5,000,000
1.62-2(d)(1)	1,000,000	1	1,000,000	10	166,667
1.67-3T(f)	200	1	200	0.25	50
1.72-17(e)(1)(ii)(b)	100	1	100	0.50	50
1.72-18(b)(2)(ii)	200	1	200	0.50	100
1.83-2(c)	50,000	1	50,000	0.50	25,000
1.83-2(d)	50,000	1	50,000	10	8,333
1.83-5(b)(2)	5,000	1	5,000	0.50	2,500
1.83-6(a)(2)	1,000	1	1,000	2.00	2,000
1.85-1(d)	The burden estimate is reflected on Form 1099G				
5f.103-1(temp)	32,000	1	32,000	12.00	384,000
5f.1.103-2(temp)	2,500	1	2,500	10.00	25,000
6a.103A-2(c)(1)(ii)(temp)	75,000	1	75,000	0.50	37,500
6a.103A-2(d)(temp)	75,000	1	75,000	0.50	37,500
6a.103A-2(h)(1)(ii)(temp)	228	1	228	5.00	1,140
6a.103A-3(h)(1)(ii)(temp)	600	1	600	0.50	300
1.105-1(c)(4)	50,000	1	50,000	0.25	12,500
1.105-5(a)	10,000	1	10,000	0.25	2,500
1.107-1(b)	125,100	1	125,100	20	41,700

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521.108(c)	The burden estimate is reflected on Form 1001				0
1.125-1 Q&A-6	10,000,000	1	10,000,000	0.25	2,500,000
1.125-1 Q&A-7 and 1.125 Q&A-5(c)(3)	1,000	1	1,000	0.25	250
1.125-1 Q&A-8 and 1.125-2 Q&A-6	10,000,000	1	10,000,000	0.50	5,000,000
1.125-2 Q&A-7(b)(3)	2,500,000	1	2,500,000	0.25	625,000
1.125-2 Q&A-7(b)(5)	5,000,000	1	5,000,000	0.50	2,500,000
1.125-2 Q&A-7(b)(8)	2,500,000	1	2,500,000	0.25	625,000
1.127-2(i)	200,000	1	200,000	1.00	200,000
1.132-5(a)(1)(ii)	10,000,000	1	10,000,000	0.50	5,000,000
1.162-27(e)(4)	2,400	1	2,400	50.00	120,000
1.162-27(f)(1)	600	1	600	50.00	30,000
1.163-5(c)(2)(i)(B)(2)(B)	50	1	50	10.00	500
1.163-5(c)(2)(i)(B)(3)	50	1	50	10.00	500
1.163-5(c)(2)(i)(B)(4)	50	1	50	10.00	500
1.163-5(c)(2)(i)(c)(4)	50	1	50	10.00	500
1.163-5(c)(2)(i)(D)(3)	50	1	50	10.00	500
1.165-12(c)(1)(iv)	15,000	1	15,000	5	1,250
1.166-2(d)(1)					0
bank recordkeepers	9,500	1	9,500	7	1,108
state recordkeepers	50	30	1,500	0.20	300
federal recordkeepers	4	2,000	8,000	0.20	1,600
1.168(d)-1(b)(7)(iii)	1,000	1	1,000	0.25	250
5c.168(f)(8)-2(a)(5)	10,000	1	10,000	1.00	10,000
5c.168(f)(8)-2(a)(6)	5,000	1	5,000	2.00	10,000
1.169-4(a)(1)(ix)	100	1	100	5.00	500
1.170A-4A(b)(4)(ii)	7,500	1	7,500	10	1,250
1.170A-13(c)(4)(iv)(E)	2,000	1	2,000	0.25	500
1.170A-14(g)(5)	1,000	1	1,000	10	167
1.179-2(b)(7)	5,000	1	5,000	1.00	5,000
1.194-2(b)(4)	50	1	50	0.50	25
601.201(e)(7)	50,749	1	50,749	0.50	25,375
601.201(o)(3)(ii) and (xiv-xxi)	53,420	1	53,420	2.00	106,840
601.201(o)(5)	534	1	534	0.50	267
601.201(o)(10)					0
601.201(p)(4)					0
601.201(q)(1)	1,753	1	1,753	2.00	3,506
1.216(d)(2)(ii)	600	1	600	0.50	300
1.219-1(d)(2)	9,567,000	1	9,567,000	1	159,450
1.219(a)-1(b)(2)					0
1.219(a)-2(c)(5)	9,567,000	1	9,567,000	1	159,450
1.219(a)-3(d)					0
1.219(a)-5(g)					0
1.280G-1 Q&A	200	1	200	200.00	40,000
1.305-5(b)(5)	2,000	1	2,000	10	333
1.316-1(b)(5)	2,000	1	2,000	0.50	1,000
1.338-2(d)	100	1	100	10.00	1,000
1.341-7(c)(1) and (d)	1,000	1	1,000	0.25	250
1.367(e)-1	2	1	2	2.00	4
1.382-2T(k)(1)	3,000	1	3,000	20	1,000
1.382-9(d)(2)	250	1	250	0.25	63
1.382-9(d)(4)(iv)	250	1	250	0.25	63
1.401-1(a)(2)	700,000	1	700,000	0.70	490,000
1.401(a)-3(b)	3,000	1	3,000	0.10	300
1.401(a)(5)-1(e)(4)(i)	10	1	10	1.40	14
1.401(a)(9)-1 Q&A C-3	10,000	1	10,000	0.15	1,500

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1.401(a)(9)-1 Q&A D-5	100	1	100	0.05	5
1.401(a)(9)-1 Q&A E-8	20,000	1	20,000	0.15	3,000
1.401(a)(9)-1 Q&A H-3	1,000	1	1,000	0.10	100
1.401(a)-13(e)	800,000	1	800,000	10	133,333
1.401(a)-14(b)	200,000	1	200,000	0.25	50,000
1.401(a)-20 Q&A 24	500,000	1	500,000	10	83,333
1.401(a)-20 Q&A 34-37	750,000	1	750,000	0.50	375,000
1.401(a)-20 Q&A 45-47	25,000	1	25,000	0.40	10,000
1.401(a)(31)-1T Q&A 1-4	8,900,000	1	8,900,000	0.15	1,335,000
1.401(a)(31)-1T Q&A 12					0
	The burden estimate is subsumed in section 1.402(c)-2T(Q&A-11)				
1.401(a)-50	15	1	15	0.50	8
1.401(k)-1(d)(2)(iii) & (iv)	75,000	1	75,000	4.00	300,000
1.401(k)-1(f)(3)(ii)(A)					0
	Burden estimate is reflected in Form 1099R				
1.401(m)-1(c)(2)	75,000	1	75,000	0.50	37,500
1.401(m)-1(f)(6)	50,000	1	50,000	0.50	25,000
1.402(c)-2T Q&A 12-13					0
	Burden is included in 1.402(c)-2T Q&A 11				
1.402(c)-2T Q&A 14					0
	Burden is included in 1.402(c)-2T Q&A 11				
1.402(e)-2(f)	700,000	1	700,000	1.00	700,000
1.402(f)-1	400,000	1	400,000	35	233,333
1.402(g)-1(e)(2)	75,000	1	75,000	0.50	37,500
1.402(g)-1(e)(3)	100,000	1	100,000	0.25	25,000
1.403(b)-2T Q&A-3	100	1	100	50.00	5,000
1.408-5	10,000	1	10,000	20.00	200,000
1.408-5	10,000	1	10,000	10.00	100,000
1.408-6	10,000	1	10,000	250.00	2,500,000
1.408-6(b)	10,000	1	10,000	10.00	100,000
1.408-6(d)(4)(ii)(C)	500	1	500	10.00	5,000
1.408-7	10,000	1	10,000	20.00	200,000
1.408-9(a)	5,000	1	5,000	2.00	10,000
1.408-9(b)	50,000	1	50,000	1.00	50,000
1.411(a)-4(b)(6)	5,000	1	5,000	1.00	5,000
1.411(a)-8T(b)	4,000	1	4,000	2.00	8,000
1.411(a)-11(c)	11,300,000	1	11,300,000	0.05	565,000
1.411(d)-4 Q&A-2(d)(iv)(3)	3,000	1	3,000	0.50	1,500
1.411(d)-4 Q&A-3(b)(1)	1,500	1	1,500	0.50	750
1.412(c)(1)-3(c),(e) & (i)					0
Restoration Payment schedule information	6	1	6	5.00	30
Changes in actuarial methods or assumptions	1	1	1	3.00	3
11.412(c)-7 (temp)	500	1	500	2.00	1,000
1.414(1)-1(h)(4)(i)(2)	1,000	1	1,000	1.00	1,000
1.415-6(e)(6)	1,000	1	1,000	0.50	500
1.417(e)-1(b)(2)	750,000	1	750,000	0.50	375,000
1.421-1(a)(1) & 1.421-7(c)(1)	10,000	1	10,000	40.00	400,000
1.421-1(b)(1) and 1.421-7(c)(i)					0
	The burden estimate is reflected in sections 1.421-1(a)(1) and 1.421-7(a)(i)				
1.422-5	5,000	1	5,000	20.00	100,000
14a.422A-1Q&A2(c)(1)(temp)					0
	The burden estimate is reflected in sections 1.422-5				
14a.422A-1Q&A-18(temp)					0
	The burden estimate is reflected in sections 1.422-5				
14a.422A-1Q&A-26(temp)					0
	The burden estimate is reflected in sections 1.422-5				
14a.422A-1Q&A-30(temp)	500	1	500	20.00	10,000
1.422A-2(b)(1)and(2)(temp)					0
	The burden estimate is reflected in sections 1.422-5				
1.422A-2(b)(3)(iv)(temp)	500	1	500	20.00	10,000
1.423-2(c)(1)	5,000	1	5,000	20.00	100,000
1.423-2(c)(4)	500	1	500	20.00	10,000
1.423-2(e)					0
	The burden estimate is reflected in sections 1.421-(a)(1) and 1.421-7(a)(i)				
1.457-1(b)(1)	600,000	1	600,000	0.05	30,000
1.457-2(b)	36,000	1	36,000	50.00	1,800,000

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1.457-2(g)	35,000	1	35,000	6.00	210,000
1.457-2(h)(1)	100,000	1	100,000	0.50	50,000
1.457-2(i)(2)	400,000	1	400,000	0.05	20,000
1.457-2(k)	50,000	1	50,000	0.25	12,500
1.468A-3(h)	200	1	200	5.00	1,000
1.501(e)-1	1,500	1	1,500	1.00	1,500
1.509(a)-3(c)(1)(b)	400	1	400	3.00	1,200
1.509(a)-4(i)(3)(d)	200	1	200	3.00	600
1.509(a)-4(i)(4)	40	1	40	4.00	160
1.521-1(f)	1,000	1	1,000	1.00	1,000
1.585-2(c)(2)			0		0
bank recordkeepers	300	1	300	7	35
federal recordkeepers	1	300	300	23	115
1.597-4(g)(5)	200	1	200	1.00	200
1.613A-3(1)	2,500	1	2,500	0.25	625
1.642(c)-2(b)(3)(ii)(B)	30	1	30	1.00	30
1.642(c)-2(e)	600	1	600	0.50	300
1.642(i)-1(d)	100	1	100	0.50	50
1.664-2(a)(iii)	50	1	50	1.00	50
1.671-4(b)(1)(i)	1,840,000	1	1,840,000	0.10	184,000
1.761-2(b)(3)(i)	10	1	10	2.00	20
1.761-2(b)(3)(ii)	1	1	1	2.00	2
1.817-5(h)(4)	12	1	12	3.00	36
1.823-6(c)(2)(v)	75	1	75	150.00	11,250
1.826-3(c)(2)	30	1	30	4.00	120
1.826-6(a)	30	1	30	2.00	60
1.832-4(d)(2)	500	1	500	3.00	1,500
1.848-2(g)(8)(iii)	1,500	1	1,500	3.00	4,500
1.852-4(c)(4)					0
1.852-6(c)					0
RIC recordkeepers	60	4	240	4	16
shareholder recordkeepers	240	1	240	0.25	60
1.853-3(a)	1,200	1	1,200	1.00	1,200
1.853-3(b)	600	1	600	0.25	150
1.854-2(a)	6,000	1	6,000	1.00	6,000
1.854-2(b)	3,000	1	3,000	0.25	750
1.857-6(e)					0
1.857-8(d)					0
Shareholder respondent	15,000	1	15,000	0.25	3,750
REIT respondent	310	1	310	10	52
1.858-1(e)					0
1.860D-1(b)(5)	800	1	800	0.25	200
1.860E-2(a)(5)	40	1	40	2.00	80
1.860F-4(e)					0
1.871-3	100	1	100	0.25	25
1.874-1(a)	500,000	1	500,000	1.00	500,000
1.884-5(b)(3)	1,000	1	1,000	2.00	2,000
1.897-2(b),(c),(g) and (h)	1,000	1	1,000	5.00	5,000
1.897-3(c)(4)	12	1	12	1.00	12
1.936-10(c)(11)(i)	50	1	50	0.75	38
1.936-10(c)(11)(ii)	50	1	50	1.00	50
1.936-10(c)(12)	50	1	50	1.25	63
1.936-10(c)(13)(i)	50	1	50	1.00	50
1.936-10(c)(13)(ii)	50	1	50	0.50	25
1.936-10(c)(13)(iii)(B)	50	1	50	1.00	50
1.964-1(c)(3)(iii)	3,354	1	3,354	1.00	3,354
1.985-2(c)(2)(ii)	500	1	500	1.00	500
1.1014-4(c)	73,000	1	73,000	0.50	36,500

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1.1015-1(a)(3)	500	1	500	0.50	250
1.1015-1(g)	147,000	1	147,000	0.50	73,500
1.1041-1T	5,000,000	1	5,000,000	5	416,667
1.1042-1T,A-2(4)	200	1	200	1.00	200
1.1092(b)-3T(d)(2)and(4)	10,000	1	10,000	1.00	10,000
1.1254-5(d)(2)	100	1	100	5.00	500
1.1275-2(e)	100,000	1	100,000	0.75	75,000
1.1362-1(a)	300,000	1	300,000	0.25	75,000
1.1362-2(a)(1)	10,000	1	10,000	0.25	2,500
1.1362-2(a)(4)	300	1	300	0.25	75
1.1362-3(b)(1)	15,000	1	15,000	0.25	3,750
1.1362-4(e)	180	1	180	0.25	45
1.1368-1(f)(5)(i)	10,400	1	10,400	0.25	2,600
1.1368-1(f)(5)(ii)	26,000	1	26,000	0.25	6,500
1.1368-1(g)(2)	4,000	1	4,000	0.25	1,000
18,1371-1	1,500	1	1,500	0.25	375
18,1377-1	4,000	1	4,000	0.25	1,000
1.1377-1(b)(1)	4,000	1	4,000	0.25	1,000
1.1382-2(b)	30,000	1	30,000	1.00	30,000
1.1382-3(b)			Burden included under 1.1382-2(b)		0
1.1382-3(c)			Burden included under 1.1382-2(b)		0
1.1398-1(f)(2)(v)	4,000	1	4,000	5	333
1.1398-2(f)(2)(v)	4,000	1	4,000	5	333
1.1402(a)-1and-2			The burden estimate is reflected in Form 1065		0
1.1402(a)-4			The burden estimate is reflected in Form 4835		0
1.1402(a)-11	200,000	1	200,000	0.25	50,000
1.1402(a)-17	2,000,000	1	2,000,000	10	333,333
1.1402(e)-5A(b)(1)(ii)	200,000	1	200,000	2	6,667
1.1402(h)-1			The burden estimate is reflected in Form 4029		0
1.1441-4(b)(2)(i)	500,000	1	500,000	0.50	250,000
1.1441-4(b)(2)(ii)			The burden estimate is reflected on Form 8233		0
1.1441-4(b)(2)(iii)	500,000	1	500,000	0.25	125,000
1.1441-4(b)(2)(iv)	500,000	1	500,000	0.10	50,000
1.1441-4(b)(3)	300	1	300	10.00	3,000
1.1441-4(b)(4)(i)	300	1	300	5.00	1,500
1.1441-4(b)(4)(iii)	300	1	300	0.25	75
1.1441-4(b)(4)(iii)	300	1	300	0.25	75
1.1443-1(b)(2)	1,500,000	1	1,500,000	0.50	750,000
1.1443-1(b)(4)	1,000	1	1,000	3.00	3,000
1.1445-1(c)(2)	4,000	1	4,000	0.50	2,000
1.1445-1(f)(3)(iv)			The burden is reflected on Form 8288A		0
1.1445-2(b), 1.1445-5(b)(3)(ii), (c)(2) and (e)(2)(iii),					
1.11445-7(b) and 1.1445-8(e)	6,000,000	1	6,000,000	0.25	1,500,000
1.1445-2(c)(3) and 1.1445-5(b)(4)(iii), (c)(2)(iii)and					
(d)(2)(i)	1,000	1	1,000	0.25	250
1.1445-2(d), 1.1445-5(b)(2),(c)(2)(v) and (e)(2)(ii),					
1.1445-9T and 1.1445-10T	1,200	1	1,200	0.50	600
1.1445-2(d)(3)	200	1	200	10.00	2,000
1.1445-2(d)(7), 1.1445-5(c)(2)(iv), (d)(2)(ii) and					
(e)(2)(iv), and 1.1445-10T	7,500	1	7,500	0.25	1,875
1.1445-4(a) and (b)	10	1	10	1.00	10
1.1445-8(b)(3)	100	1	100	1.00	100
1.1445-10T	10	1	10	3.00	30
1.1445-11T(d)(2)	2,000	1	2,000	1.00	2,000
1.1461-1(a)	10	1	10	0.25	3
1.1461-1(b)(2)	1,000	1	1,000	0.25	250
1.1461-2(c)(3)(ii)					0

Furnish a copy	The burden is reflected in Form 1042S				0
Retain a copy	1,500,000	1	1,500,000	1	25,000
1.1502-5(a)(i)	74,000	1	74,000	1.00	74,000
1.1502-20T(l)	1,000	1	1,000	2.00	2,000
1.1502-95(e)(3)	1,420	1	1,420	0.25	355
20.2011-1(c)(2)	73,000	1	73,000	0.50	36,500
20.2014-5	1,460	1	1,460	1.00	1,460
20.2032A-4(a)	1,500	1	1,500	10.00	15,000
20.2032A-8(a)(1)	1,500	1	1,500	1.00	1,500
20.2032A-8(c)	1,500	1	1,500	1.00	1,500
20.2044-1(c)	1,800	1	1,800	1.00	1,800
20.2056A-2(d)(1)(B)	1,000	1	1,000	2.00	2,000
20.2056A-4(a)	750	1	750	3.00	2,250
25.2518-2(a)(3)	500	1	500	1.00	500
26.2662-1(b)	The burden estimate is reflected on Form 706				0
26.2662-1(c)(iv)	The burden estimate is reflected on Form 706				0
31.3102-3(9)(3)(c)	The burden estimate is reflected on Form 4070				0
31.3102-3(a)(3)(d)	The burden estimate is reflected on Form W-2				0
31.3121(a)-3(b)(1)(i)	1,000,000	1	1,000,000	1.00	1,000,000
31.3121(b)(3)-1(b)	25,000	1	25,000	0.25	6,250
31.3121(b)(12)-1	10,400	1	10,400	2.00	20,800
31.3121(r)-1(b)(4)	5	1	5	1.00	5
31.3302(a)-3(a)	50	1	50	1.00	50
31.3302(b)-2	Included in 31.3302(a)-3				0
31.3306(b)-2	1,000,000	1	1,000,000	1.00	1,000,000
31.3306(c)(12)-1(a)	10,400	1	10,400	2.00	20,800
31.3401(a)-1(b)(12)	5,000	1	5,000	5	417
31.3401(a)-1(b)(8)(iii)(c)	5	1	5	0.17	1
31.3401(a)(6)-1(c)	40,000	1	40,000	0.25	10,000
31.3401(a)(6)-1(d)	6,000	1	6,000	0.25	1,500
31.3401(a)(6)-1(e)	800,000	1	800,000	0.25	200,000
31.3401(a)(8)(A)-1(a)(2)(i)	The burden estimate is reflected on Form 673				0
31.3401(a)(8)(A)-1(a)(3)	The burden estimate is reflected on Form 673				0
31.3401(a)(8)(A)-1(a)(4)	The burden estimate is reflected on Form 673				0
31.3401(a)(8)(c)-1(b)(2)	6,000	1	6,000	0.25	1,500
31.3402(f)(1)-1	Included in 31.3402(f)(2)-1 (with Form W-4)				0
31.3402(f)(2)-1	The burden estimate is reflected on Form W-4				0
31.3402(f)(5)-1	Included in 31.3402(f)(2)-1 (with Form W-4)				0
31.3402(f)(5)-1(c)	Included in 31.3402(f)(2)-1				0
31.3402(h)(1)-1	Included in Section 6053				0
31.3402(h)(3)-1	250,000	1	250,000	0.50	125,000
31.3402(h)(4)-1(c)(5)	Included in 31.3402(f)(2)-1 (with Form W-4)				0
31.3402(i)-1	Included in 31.3402(f)(2)-1 (with Form W-4)				0
31.3402(i)-2(a)(1)	Included in 31.3402(f)(2)-1 (with Form W-4)				0
31.3402(i)-1(b)(2)	The burden estimate is reflected on Form W-4				0
31.3402(m)-1(a)	Included in 31.3402(f)(2)-1 (with Form W-4)				0
31.3402(n)-1	10,000,000	1	10,000,000	0.25	2,500,000
31.3402(o)-1	2,000,000	1	2,000,000	0.25	500,000
31.3402(o)-2(b) and (c)	100,000	1	100,000	5	8,333
31.3402(o)-2(f)	100,000	150	15,000,000	5	1,250,000
31.3402(o)-3	2,000,000	1	2,000,000	5	166,667
31.3402(p)-1	250,000	1	250,000	0.25	62,500
31.3402(q)-1(d) and (e)	15,000,000	1	15,000,000	1	250,000

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31.3402(r)-1T(a)(1)	100	1	100	0.25	25
31.3405(c)-1T Q&A 1-13	10,160,000	1	10,160,000	1	169,333
The burden estimate reflects the time required to send copies of the form 1099R and Form 5498 to the payee.					0
The remaining burden is reflected in those forms.					0
35.3405-1(temp)	10,160,000	1	10,160,000	1	169,333
The burden estimate reflects the time required to send copies of the Form 1099, Form W-4P, Form W-2P, Form 941, and Form 941E to the Payee or financial institution. The remaining burden is reflected on those forms.					0
31.3406(d)-5(f) and (g)	1,750	1	1,750	0.50	875
31.3507-1(b)	The burden is reflected in Form W-2				0
31.3507-2	The burden is reflected in Form W-5				0
31.3508-1(b)(iii)	2,000,000	1	2,000,000	5	166,667
31.3508-1(c)(iii)	1,000,000	1	1,000,000	5	83,333
31.3508-1(e)	3,000,000	1	3,000,000	5	250,000
48.4041-5	1,000	1	1,000	0.10	100
48.4041-10	100	1	100	0.10	10
48.4041-15	1,000	1	1,000	0.10	100
48.4041-17	1,000	1	1,000	0.10	100
145.4052-1(a)	60,000	1	60,000	0.60	36,000
48.4081-2(c)(3)	500	1	500	0.10	50
48.4081-3(e)(2)(ii)	200	1	200	0.10	20
48.4081-3(f)(2)(ii)	150	1	150	0.10	15
48.4081-4(b)(2)(ii)	1,000	1	1,000	0.10	100
48.4081-4(c)	100	1	100	0.10	10
48.4081-6(c)(1)(ii)	1,200	1	1,200	0.10	120
48.4081-7	60	1	60	0.25	15
48.4221-1(b)	400	1	400	0.10	40
48.4221-1(c)	1,000	1	1,000	0.10	100
48.4221-2	1,000	1	1,000	0.10	100
48.4221-3	200	1	200	0.10	20
48.4221-4	10	1	10	0.10	1
48.4221-5	10,000	1	10,000	0.10	1,000
48.4221-6	2,000	1	2,000	0.10	200
48.4221-7	500	1	500	0.10	50
48.4221-8	800	1	800	0.10	80
49.4253-2	4,000	1	4,000	0.50	2,000
49.4253-3 & 49.4253-11	100	1	100	0.50	50
49.4253-4 & 49.4253-11	100	1	100	0.50	50
49.4261-4(c)	100,000	1	100,000	0.01	1,000
49.4261-4(d)	1,000,000	1	1,000,000	0.01	10,000
49.4261-6(c)	1,000,000	1	1,000,000	0.01	10,000
49.4261-6(d)	50,000	1	50,000	0.01	500
49.4261-6(e)	1,000	1	1,000	1.00	1,000
49.4264(b)-1	5,000	1	5,000	0.15	750
49.4264(c)-1(a)(2)	1,000	1	1,000	0.01	10
49.4271-1(c)	10,000,000	1	10,000,000	0.01	100,000
49.4271-1(d)	Burden is reflected on Form 1363				0
41.4481-2(b)	66,000	1	66,000	0.25	16,500
41.4483-3(f)	66,000	1	66,000	0.25	16,500
52.4682-2(b)	200	1	200	0.10	20
52.4682-2(b)(3)&(4)	100	1	100	0.10	10
52.4682-5(d)&(f)(3)	500	1	500	0.10	50
56.4911-10(f)(2)	300	1	300	1.00	300
56.4911-10(f)(3)	300	1	300	1.00	300
53.4942(a)-3(c)(ii)	100	1	100	1.00	100
53.4945	200	1	200	1.00	200
54.4975-7(b)(9)	4,000	1	4,000	0.50	2,000

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54.4975-7(b)(10)and(12)	4,000	1	4,000	0.50	2,000
54.4979-1(a)(3)	The burden estimate is reflected on Form 5330				
54.4979-1(a)(4)	50	1	50	1.00	50
41.6001-2	250,000	1	250,000	0.10	25,000
41.6001-3	15,000	1	15,000	0.01	150
1.6011-3	2,250,000	1	2,250,000	2	75,000
1.6017-1(c)	12,500	1	12,500	5	1,042
1.6031(b)-1T(a)	The burden estimate is reflected on Form 1065 Schedule K-1				
1.6031(c)-1T(a)(1)	5,000	1	5,000	1.00	5,000
1.6031(c)-1T(a)(3)	250	1	250	0.50	125
1.6031(c)-1T(e)	5,000	1	5,000	0.25	1,250
1.6031(c)-1T(h)	500	1	500	1.00	500
1.6033-3(b)	45,616	1	45,616	1.00	45,616
1.6033-3(c)	45,616	1	45,616	1.00	45,616
1.6039-2(a), (b) and (c)(prop)	40,000	1	40,000	0.25	10,000
301.6039E-1	The burden is reflected on Form 9003				
1.6041-5	7,500	1	7,500	5	625
1.6042-4	The burden is reflected on Form 1099				
1.6044-5	1,000	1	1,000	5	83
5f.6045-1(c)(3)(i)(B)(temporary)	500	1	500	2.00	1,000
1.6045-1(g)(1)	100,000	1	100,000	2.00	200,000
1.6045-4(d)(2) and (3)	3,000	1	3,000	10	500
1.6047-1(a)(1)	The burden estimate is reflected on Form 1099				
1.6047-1(a)(3)	450,000	1	450,000	0.50	225,000
1.6047-1(a)(4)	900,000	1	900,000	0.50	450,000
1.6047-1(b)	450,000	1	450,000	0.50	225,000
1.6049-4(c)(1)(iii)	500	1	500	5	42
1.6049-5	3,250	1	3,250	5	271
1.6049-5(b)(2)	25,000	1	25,000	5	2,083
1.6049-6	500,000	1	500,000	5	41,667
1.6049-7(e)	4,500	1	4,500	2.00	9,000
1.6049-7(f)	300	1	300	10.00	3,000
1.6050A-1(a)	The burden estimate is reflected in Form 1099 Misc				
1.6050A-1(c)(1)	The burden estimate is reflected in Form 1099 Misc				
1.6050H-1(a),(c) &(d)	1,000	1	1,000	0.50	500
1.6050H-2(b)	1,000	1	1,000	0.50	500
1.6050I-1(f)	75,000	1	75,000	0.05	3,750
1.6050I-2T(d)	250,000	1	250,000	5	20,833
1.6050J-1T	10,250	1	10,250	5	854
1.6050K-(c)	400,000	1	400,000	0.10	40,000
1.6050K-1(d)	200,000	1	200,000	0.10	20,000
1.6050L-1(d)	1,000	1	1,000	10	167
1.6050P-1(f)	1,500	1	1,500	0.75	1,125
31.6051-1(a)(1)	The burden is reflected on the Form W-2				
31.6051-1(a),(b),(c),(e),&(g)	2,250,000	1	2,250,000	1.00	2,250,000
31.6051-1(h)	250,000	1	250,000	0.25	62,500
31.6051-2(a)	The burden is reflected on Form W-2 and Form W-3				
31.6051-3(a)(b)&(c)	The burden estimate is reflected on Form W-2				
1.6052-2	The burden estimated is reflected on Form W-4				
31.6053-1(a)	3,618,000	12	43,416,000	10	7,236,000
31.6053-2	The burden estimate is reflected on Form W-2				
31.6053-3(b)	The burden estimate is reflected on Form W-2				
301.6057-1(e)	The burden estimate is reflected on Form 5500 and Schedule SSA				

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301.6059-1(c) and (d)	The burden estimate is reflected in Schedule B				0	
31.6091-1(d)		1,750	1	1,750	2	58
301.6104(d)-1		45,616	1	45,616	1.00	45,616
1.6107-1		15,000	1	15,000	1.00	15,000
1.6109-2		15,000	1	15,000	1.00	15,000
301.6109-1(b)		500,000	1	500,000	1	8,333
301.6109-2		10,000	1	10,000	10	1,667
301.6111-1T,Q & A #41		5,300	1	5,300	0.25	1,325
301.6111-1T,Q & A #51-54		35,000	1	35,000	0.10	3,500
301.6112-1T,Q & A #11-13		100	1	100	0.10	10
301.6112-1T,Q & A #15		350	1	350	0.10	35
301.6223(c)-1T(d)		1,000	1	1,000	1.00	1,000
301.6223(g)-1T(a)(1)		11,500	1	11,500	3.00	34,500
301.6223(g)-1T(a)(2)		11,500	1	11,500	3.00	34,500
301.6223(g)-1T(b)		11,500	1	11,500	6.00	69,000
301.6223(h)-1T		12,700	1	12,700	3.00	38,100
31.6402(a)-2(a)(2)		7,500,000	1	7,500,000	0.25	1,875,000
301.6402-7		100	1	100	0.25	25
48.6412-1		150,000	1	150,000	0.10	15,000
31.6413(a)-1(a)(1)		25,000	1	25,000	20.00	500,000
31.6413(a)-1(a)(2)	The burden estimate is reflected in section 31.6413(a)-1(a)(1)					0
31.6413(a)-1(b)(1)	The burden estimate is reflected in section 31.6413(a)-1(a)(1)					0
31.6413(a)-1(b)(2)	The burden estimate is reflected in section 31.6413(a)-1(a)(1)					0
48.6416(a)-2(b)		100	1	100	0.10	10
48.6416(a)-3(b)		100	1	100	0.10	10
48.6416(b)(2)-3		100,000	1	100,000	0.10	10,000
48.6416(b)(2)-4		10	1	10	0.10	1
48.6416(b)(3)-3		400	1	400	0.10	40
48.6416(e)-1		200	1	200	0.10	20
48.6420-4(i)		10,000	1	10,000	0.10	1,000
48.6427-8	The burden is reflected in Form 8849 and Form 4136					0
48.6427-9		290,000	1	290,000	0.10	29,000
301.6724-1(f)		2,500,000	1	2,500,000	1.00	2,500,000
1.7476-1	The burden estimate is reflected in Section 601.201(o)(3)					0
1.7476-2	The burden estimate is reflected in Section 601.201(o)(3)					0
1.7704-1(f)(1)		500	1	500	0.50	250
1.7872-5T(b)(6)		50,000	1	50,000	5	4,167
35a.999-3(7805)		25,000,000	1	25,000,000	1	416,667
35a.9999-5(a)Q&A5		50	1	50	1.00	50
35a.9999-5(b)Q&A8		1,000,000	1	1,000,000	4.00	4,000,000
35a.9999-5(b)Q&A9	The burden estimate is reflected in Form W-8					0
35a.9999-5(b)Q&A12,14,15		1,000	1	1,000	2.00	2,000
35a.9999-5(b)Q&A13		100	1	100	2.00	200
35a.9999-5(b)Q&A19		50	1	50	2.00	100
Total Respondents		245,073,905		Total Responses		307,064,630
					Total Burden	68,885,183