

**Burden Computation - Business Forms**

July 14, 2009

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**Product: 1120S (SCH M-3/**

**Description: Net Income (Loss) Reconciliation for S Corporations With Total Assets of**

<b>Variables</b>	<b>2007</b>	<b>Changes (+ -)</b>	<b>2009</b>
Responses.....	35,000		35,000
Line Items.....	257	+10	267
Attachments.....	1.00		1.00
Forms Prepared..	0.85		0.85
Code References.	27		27

**Computation of Changes**

Old Computation (Prog. Change)	35,000	x	69.90	=	2,446,500
New Computation.....	35,000	x	72.33	=	2,531,550
Balance...					+85,050
Old Computation (Adjustment).	35,000	x	69.90	=	2,446,500
New Computation.....	35,000	x	69.90	=	2,446,500
Balance...					0
Old Computation.....		x		=	
New Computation.....		x		=	
Balance...					

**Summary**

Old Burden.....	2,446,500
Program Change.....	+85,050
Adjustment.....	0
New Burden.....	2,531,550

**Paperwork Reduction Act Notice**

<b>Time Per Response</b>	<b>Average Hours</b>	<b>Average Time</b>
<b>72.33</b>	<b>Per Response</b>	<b>Per Response</b>
Recordkeeping.....	63.85	63 hrs. , 51 min.
Learning.....	3.05	3 hrs. , 03 min.
Preparing.....	5.16	5 hrs. , 09 min.
Sending.....	0.27	0 hrs. , 16 min.

**Notes:**

Add 10 line items.