

Burden Computation - Business Forms

February 19, 2010

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Product: 5471 (SCH M)/

Description: Transactions Between Controlled Foreign Corporation and Shareholders or

| Variables | 2007 | Changes (+ -) | 2010 |
|------------------|-------------|----------------------|-------------|
| Responses..... | 24,420 | | 24,420 |
| Line Items..... | 104 | +30 | 134 |
| Attachments..... | 0.00 | | 0.00 |
| Forms Prepared.. | 0.85 | | 0.85 |
| Code References. | 0 | +2 | 2 |

Computation of Changes

| | | | | | |
|--------------------------------|--------|---|-------|---|----------|
| Old Computation (Prog. Change) | 24,420 | x | 25.28 | = | 617,338 |
| New Computation..... | 24,420 | x | 32.97 | = | 805,128 |
| Balance... | | | | | +187,790 |
| Old Computation (Adjustment). | | x | | = | |
| New Computation..... | | x | | = | |
| Balance... | | | | | |
| Old Computation..... | | x | | = | |
| New Computation..... | | x | | = | |
| Balance... | | | | | |

Summary

| | |
|---------------------|----------|
| Old Burden..... | 617,338 |
| Program Change..... | +187,790 |
| Adjustment..... | |
| New Burden..... | 805,128 |

Paperwork Reduction Act Notice

| Time Per Response | Average Hours Per Response | Average Time Per Response |
|--------------------------|-----------------------------------|----------------------------------|
| 32.97 | | |
| Recordkeeping..... | 32.05 | 32 hrs. , 03 min. |
| Learning..... | 0.20 | 0 hrs. , 12 min. |
| Preparing..... | 0.73 | 0 hrs. , 43 min. |
| Sending..... | 0.00 | 0 hrs. , 00 min. |

Notes:

Thirty new lines and two code references were added.