**Changes to Collection OMB No. 1660-0104**

The following questions have been updated since the last OMB Approval:

Supporting Statement:

Question 8a - Updated to reflect FRN publication information.

Question 13 – Cost to the respondent information updated.

Question 14 – Costs to the Federal Government updated.

Question 15 – See question 15 description below for chart changes.

There are no changes to the annual hour burden and there has been no change to the information being collected.

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| **Itemized Changes in Annual Cost Burden** |
| **Data collection Activity/Instrument** | **Program Change (cost currently on OMB Inventory)**  | **Program Change (New)**  | **Difference** | **Adjustment (cost currently on OMB Inventory)** | **Adjustment (New)**  | **Difference** |
| Appeals Written Request and Supporting Documentation / No Form  |   |   |   | $1,710 | $2,394  |  +$684  |
| **Total(s)** |  |  |  | **$1,710** | **$2,394** |  **$684** |

**See description below for change.**

The adjustment increase in the annual cost burden results from the application of the 1.4 multiplier to the wages.