

**Burden Computation - Business Forms**

June 17, 2009

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**Product: 8926/**

**Description: Disqualified Corporate Interest Expense Disallowed Under Section 163(j)**

| <b>Variables</b> | <b>2008</b> | <b>Changes (+ -)</b> | <b>2009</b> |
|------------------|-------------|----------------------|-------------|
| Responses.....   | 500,000     |                      | 500,000     |
| Line Items.....  | 43          |                      | 43          |
| Attachments..... | 0.00        |                      | 0.00        |
| Forms Prepared.. | 0.85        |                      | 0.85        |
| Code References. | 23          |                      | 23          |

**Computation of Changes**

|                                |         |   |       |   |           |
|--------------------------------|---------|---|-------|---|-----------|
| Old Computation (Prog. Change) | 500,000 | x | 15.12 | = | 7,560,000 |
| New Computation.....           | 500,000 | x | 15.12 | = | 7,560,000 |
| Balance...                     |         |   |       |   | 0         |
| Old Computation (Adjustment).  |         | x |       | = |           |
| New Computation.....           |         | x |       | = |           |
| Balance...                     |         |   |       |   |           |
| Old Computation.....           |         | x |       | = |           |
| New Computation.....           |         | x |       | = |           |
| Balance...                     |         |   |       |   |           |

**Summary**

|                     |           |
|---------------------|-----------|
| Old Burden.....     | 7,560,000 |
| Program Change..... | 0         |
| Adjustment.....     |           |
| New Burden.....     | 7,560,000 |

**Paperwork Reduction Act Notice**

| <b>Time Per Response</b> | <b>Average Hours Per Response</b> | <b>Average Time Per Response</b> |
|--------------------------|-----------------------------------|----------------------------------|
| <b>15.12</b>             |                                   |                                  |
| Recordkeeping.....       | 10.28                             | 10 hrs. , 16 min.                |
| Learning.....            | 2.29                              | 2 hrs. , 17 min.                 |
| Preparing.....           | 2.55                              | 2 hrs. , 33 min.                 |
| Sending.....             | 0.00                              | 0 hrs. , 00 min.                 |

**Notes:**