

JUSTIFICATION OF NON-MATERIAL CHANGE  
Acquisition or Abandonment of Secured Property  
Form 1099-A  
OMB No. 1545-0877

The estimated number of filers for this form in 2013 is 1,267,500. This would increase the number of respondents to 422,500; with a total burden of 202,800. This is an increase of 140,983 hours.