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| <u>Su</u>  | mmary of Changes |  |  |

#### **Impact on Approved Collection**

| Public<br>Law No.         | Regulation No. | Other       |                    | Change In II<br>& Instruc |         |             |
|---------------------------|----------------|-------------|--------------------|---------------------------|---------|-------------|
|                           |                |             | Code<br>References | No. of Filers             | Words   | Attachments |
| <b>SAMPLE:</b> PL 109-567 | REG-345675-08  | RP 2009-134 | +/- 5              | +/- 20,000                | +/- 500 | +/- 1       |
|                           |                |             |                    |                           |         |             |
|                           |                |             |                    |                           |         |             |
|                           |                |             |                    |                           |         |             |
|                           |                |             |                    |                           |         |             |
|                           |                |             |                    |                           |         |             |
|                           |                |             |                    |                           |         |             |

<sup>\*</sup>Please insert how this new (PL, REG, or other), document will affect the currently approved collection.

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# Impact on Approved Collection (continued)

| Public<br>Law No.         | Regulation<br>No. | Other       | <u>Change In IRS Form</u><br><u>&amp; Instructions</u> |               |         |             |
|---------------------------|-------------------|-------------|--|---------------|---------|-------------|
|                           |                   |             | Code<br>References                                     | No. of Filers | Words   | Attachments |
| <b>SAMPLE:</b> PL 109-567 | REG-345675-08     | RP 2009-134 | +/- 5  | +/- 20,000    | +/- 500 | +/- 1       |
|                           |                   |             |  |               |         |             |
|                           |                   |             |  |               |         |             |
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|                           |                   |             |  |               |         |             |

With the requirement to complete new Form 1125-A, the following citations were removed from the instructions for Form 1120 when Schedule A were removed.

- Regulations section 1.471-1.
- IRC 448(d)(3).
- IRC 481(a).
- IRC 1383.
- IRC 263A.
- Regulations section 1.263A-2(b).
- Regulations section 1,263A-3(d).
- Regulations sections 1.263A-1 through 1.263A-3.
- RP 2008-43.
- RP 2008-52.
- Regulations section 1.471-2(c).
- IRC 472.
- IRC 472(d).