

Product: 1099Q/

Description: Payments From Qualified Education Programs (Under Sections 529 and

Variables	2013	Changes (+ -)	2014
Responses.....	150,000	+2,259,500	2,409,500
Line Items.....	14		14
Forms Prepared..	0.85		0.85

Computation of Changes

Old Computation (Prog. Change)	2,409,500	x	0.22	=	530,090
New Computation.....	2,409,500	x	0.22	=	530,090
Balance...					0
Old Computation (Adjustment)	150,000	x	0.22	=	33,000
New Computation.....	2,409,500	x	0.22	=	530,090
Balance...					+497,090
Old Computation.....		x		=	
New Computation.....		x		=	
Balance...					

Summary

Old Burden.....	33,000
Program Change.....	0
Adjustment.....	+497,090
New Burden.....	530,090

Paperwork Reduction Act Notice

Time Per Response	Average Hours Per Response	Average Time Per Response
0.22		
Record Keeping.....		
Learning.....		
Preparing.....	0.22	0 hrs. , 13 min.
Sending.....		

Notes:

The estimated number of filers is 2,409,500 per 2013 Document 6961.