

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706**

**OMB Number: 1545-0015**

**Description: United States Estate (and Generation-Skipping Transfer) Tax Return**

Variables	Changes (+ -)	2025
Responses . . . . .	+25,000	25,000
Line Items . . . . .	+176	176
Pages . . . . .	+5	5
Words . . . . .	+18,076	18,076
Code References . . . . .	+51	51
Income Records . . . . .	+12	12
Other Records . . . . .	+24	24
Average Lines Used . . . . .		

### Computation of Changes

Old Computation (Prog. Change)	25,000	×	0.11	=	2,750
New Computation . . . . .	25,000	×	10.17	=	254,250
Balance . . . . .				=	251,500
Old Computation (Adjustment) . . . . .		×	0.11	=	
New Computation . . . . .	25,000	×	0.11	=	254,250
Balance . . . . .				=	2,750

### Summary

Old Burden . . . . .	
Program Change . . . . .	251,500
Adjustment . . . . .	2,750
New Burden . . . . .	10.17

## Paperwork Reduction Act Notice

### Time Per Response

**10.17**

### Average Hours Per Response

Record Keeping . . . . .	2.62	2 hrs. , 37 min.
Learning . . . . .	2.15	2 hrs. , 09 min.
Preparing . . . . .	4.12	4 hrs. , 07 min.
Sending . . . . .	1.28	1 hrs. , 16 min.

**Notes:** 2025 - Pub 6186 estimated filers.

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule A**

**OMB Number: 1545-0015**

**Description: Real Estate**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+18	18
Pages.....	+2	2
Words.....	+537	537
Code References.....	+7	7
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	2.25	=	3
Balance.....				=	2.14
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	3
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	2.14
Adjustment.....	
New Burden.....	2.25

## Paperwork Reduction Act Notice

### Time Per Response

**2.25**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	1.14	1 hrs. , 08 min.
Preparing.....	0.53	0 hrs. , 31 min.
Sending.....	0.58	0 hrs. , 34 min.

**Notes:**

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule B**  
**Description: Stocks and Bonds**

**OMB Number: 1545-0015**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+22	22
Pages.....	+2	2
Words.....	+667	667
Code References.....		
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.88	=	2
Balance.....				=	1.77
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.77
Adjustment.....	
New Burden.....	1.88

## Paperwork Reduction Act Notice

### Time Per Response

**1.88**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.65	0 hrs. , 39 min.
Preparing.....	0.65	0 hrs. , 39 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule C**

**OMB Number: 1545-0015**

**Description: Mortgages, Notes, and Cash**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+18	18
Pages.....	+2	2
Words.....	+373	373
Code References.....		
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.64	=	2
Balance.....				=	1.53
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.53
Adjustment.....	
New Burden.....	1.64

## Paperwork Reduction Act Notice

### Time Per Response

**1.64**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.53	0 hrs., 31 min.
Preparing.....	0.53	0 hrs., 31 min.
Sending.....	0.58	0 hrs., 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule D**

**OMB Number: 1545-0015**

**Description: Insurance on the Decedent's Life**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+18	18
Pages.....	+2	2
Words.....	+765	765
Code References.....		
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.65	=	2
Balance.....				=	1.54
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.54
Adjustment.....	
New Burden.....	1.65

## Paperwork Reduction Act Notice

### Time Per Response

**1.65**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.54	0 hrs., 32 min.
Preparing.....	0.53	0 hrs., 31 min.
Sending.....	0.58	0 hrs., 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule E**  
**Description: Jointly Owned Property**

**OMB Number: 1545-0015**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+33	33
Pages.....	+2	2
Words.....	+825	825
Code References.....	+2	2
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	2.71	=	3
Balance.....				=	2.60
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	3
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	2.60
Adjustment.....	
New Burden.....	2.71

## Paperwork Reduction Act Notice

### Time Per Response

**2.71**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	1.15	1 hrs., 09 min.
Preparing.....	0.98	0 hrs., 58 min.
Sending.....	0.58	0 hrs., 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule F**

**OMB Number: 1545-0015**

**Description: Other Miscellaneous Property Not Reportable Under Any Other Schedule**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+23	23
Pages.....	+2	2
Words.....	+597	597
Code References.....	+1	1
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	2.03	=	3
Balance.....				=	1.92
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	3
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.92
Adjustment.....	
New Burden.....	2.03

## Paperwork Reduction Act Notice

### Time Per Response

**2.03**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.77	0 hrs. , 46 min.
Preparing.....	0.68	0 hrs. , 40 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule G**

**OMB Number: 1545-0015**

**Description: Transfers During Decedent's Life**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+20	20
Pages.....	+2	2
Words.....	+2,127	2,127
Code References.....	+5	5
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	2.24	=	3
Balance.....				=	2.13
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	3
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	2.13
Adjustment.....	
New Burden.....	2.24

## Paperwork Reduction Act Notice

### Time Per Response

**2.24**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	1.07	1 hrs. , 04 min.
Preparing.....	0.59	0 hrs. , 35 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule H**  
**Description: Powers of Appointment**

**OMB Number: 1545-0015**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+18	18
Pages.....	+2	2
Words.....	+841	841
Code References.....	+2	2
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.82	=	2
Balance.....				=	1.71
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.71
Adjustment.....	
New Burden.....	1.82

## Paperwork Reduction Act Notice

### Time Per Response

1.82

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.71	0 hrs. , 42 min.
Preparing.....	0.53	0 hrs. , 31 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule I**

**OMB Number: 1545-0015**

**Description: Annuities**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+19	19
Pages.....	+2	2
Words.....	+2,633	2,633
Code References.....	+1	1
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.85	=	2
Balance.....				=	1.74
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.74
Adjustment.....	
New Burden.....	1.85

## Paperwork Reduction Act Notice

### Time Per Response

**1.85**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.71	0 hrs. , 42 min.
Preparing.....	0.56	0 hrs. , 33 min.
Sending.....	0.58	0 hrs. , 34 min.

**Notes:**

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule J**

**OMB Number: 1545-0015**

**Description: Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+25	25
Pages.....	+2	2
Words.....	+987	987
Code References.....		
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation	1	×	2.07	=	3
Balance				=	1.96
Old Computation (Adjustment)		×	0.11	=	
New Computation	1	×	0.11	=	3
Balance				=	

### Summary

Old Burden	
Program Change	1.96
Adjustment	
New Burden	2.07

## Paperwork Reduction Act Notice

### Time Per Response

**2.07**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.75	0 hrs. , 45 min.
Preparing.....	0.74	0 hrs. , 44 min.
Sending.....	0.58	0 hrs. , 34 min.

**Notes:**

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule K**

**OMB Number: 1545-0015**

**Description: Debts of the Decedent, and Mortgages and Liens**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+16	16
Pages.....	+2	2
Words.....	+1,003	1,003
Code References.....	+2	2
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.71	=	2
Balance.....				=	1.60
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.60
Adjustment.....	
New Burden.....	1.71

## Paperwork Reduction Act Notice

### Time Per Response

**1.71**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.66	0 hrs. , 39 min.
Preparing.....	0.47	0 hrs. , 28 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule L**

**OMB Number: 1545-0015**

**Description: Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+14	14
Pages.....	+2	2
Words.....	+486	486
Code References.....	+1	1
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation	1	×	1.49	=	2
Balance				=	1.38
Old Computation (Adjustment)		×	0.11	=	
New Computation	1	×	0.11	=	2
Balance				=	

### Summary

Old Burden	
Program Change	1.38
Adjustment	
New Burden	1.49

## Paperwork Reduction Act Notice

### Time Per Response

**1.49**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.5	0 hrs. , 30 min.
Preparing.....	0.41	0 hrs. , 24 min.
Sending.....	0.58	0 hrs. , 34 min.

**Notes:**

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule M**

**OMB Number: 1545-0015**

**Description: Bequests, etc., to Surviving Spouse**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+30	30
Pages.....	+2	2
Words.....	+883	883
Code References.....	+3	3
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	3.35	=	4
Balance.....				=	3.24
Old Computation (Adjustment) . . .		×	0.11	=	
New Computation.....	1	×	0.11	=	4
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	3.24
Adjustment.....	
New Burden.....	3.35

## Paperwork Reduction Act Notice

### Time Per Response

**3.35**

### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	1.15	1 hrs. , 09 min.
Preparing.....	1.01	1 hrs. , 00 min.
Sending.....	0.58	0 hrs. , 34 min.

**Notes:**

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule O**

**OMB Number: 1545-0015**

**Description: Charitable, Public, and Similar Gifts and Bequests**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+21	21
Pages.....	+2	2
Words.....	+1,141	1,141
Code References.....	+1	1
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.92	=	2
Balance.....				=	1.81
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.81
Adjustment.....	
New Burden.....	1.92

## Paperwork Reduction Act Notice

### Time Per Response

**1.92**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.72	0 hrs. , 43 min.
Preparing.....	0.62	0 hrs. , 37 min.
Sending.....	0.58	0 hrs. , 34 min.

**Notes:**

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule P**

**OMB Number: 1545-0015**

**Description: Credit for Foreign Death Taxes**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+14	14
Pages.....	+2	2
Words.....	+1,270	1,270
Code References.....	+3	3
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.69	=	2
Balance.....				=	1.58
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.58
Adjustment.....	
New Burden.....	1.69

## Paperwork Reduction Act Notice

### Time Per Response

**1.69**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.7	0 hrs. , 42 min.
Preparing.....	0.41	0 hrs. , 24 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule PC**  
**Description: Protective Claim for Refund**

**OMB Number: 1545-0015**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+28	28
Pages.....	+3	3
Words.....	+1,727	1,727
Code References.....	+4	4
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	3.57	=	4
Balance.....				=	3.46
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	4
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	3.46
Adjustment.....	
New Burden.....	3.57

## Paperwork Reduction Act Notice

### Time Per Response

**3.57**

### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	1.2	1 hrs. , 12 min.
Preparing.....	0.95	0 hrs. , 57 min.
Sending.....	0.81	0 hrs. , 48 min.

**Notes:**

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule Q**

**OMB Number: 1545-0015**

**Description: Credit for Tax on Prior Transfers**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+12	12
Pages.....	+1	1
Words.....	+704	704
Code References.....		
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.07	=	2
Balance.....				=	0.96
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	0.96
Adjustment.....	
New Burden.....	1.07

## Paperwork Reduction Act Notice

### Time Per Response

**1.07**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.37	0 hrs. , 22 min.
Preparing.....	0.36	0 hrs. , 21 min.
Sending.....	0.34	0 hrs. , 20 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule R**

**OMB Number: 1545-0015**

**Description: Generation-Skipping Transfer Tax**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+41	41
Pages.....	+3	3
Words.....	+3,251	3,251
Code References.....	+4	4
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	4.38	=	5
Balance.....				=	4.27
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	5
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	4.27
Adjustment.....	
New Burden.....	4.38

## Paperwork Reduction Act Notice

### Time Per Response

**4.38**

### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	1.62	1 hrs. , 37 min.
Preparing.....	1.34	1 hrs. , 20 min.
Sending.....	0.81	0 hrs. , 48 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule R-1**

**OMB Number: 1545-0015**

**Description: Generation-Skipping Transfer Tax**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+43	43
Pages.....	+3	3
Words.....	+3,540	3,540
Code References.....	+1	1
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	3.51	=	4
Balance.....				=	3.40
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	4
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	3.40
Adjustment.....	
New Burden.....	3.51

## Paperwork Reduction Act Notice

### Time Per Response

**3.51**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	1.43	1 hrs. , 25 min.
Preparing.....	1.27	1 hrs. , 16 min.
Sending.....	0.81	0 hrs. , 48 min.

### Notes:

## Burden Computation - Individual Forms

February 28, 2025

**Product: Form 706/Schedule T**

**OMB Number: 1545-0015**

**Description: Section 2032A Property Valuation**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+45	45
Pages.....	+8	8
Words.....	+1,448	1,448
Code References.....	+2	2
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	4.82	=	5
Balance.....				=	4.71
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	5
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	4.71
Adjustment.....	
New Burden.....	4.82

## Paperwork Reduction Act Notice

### Time Per Response

**4.82**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	1.51	1 hrs. , 30 min.
Preparing.....	1.33	1 hrs. , 19 min.
Sending.....	1.98	1 hrs. , 58 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule U**

**OMB Number: 1545-0015**

**Description: Qualified Conservation Easement Exclusion**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+22	22
Pages.....	+1	1
Words.....	+2,028	2,028
Code References.....	+2	2
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.85	=	2
Balance.....				=	1.74
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.74
Adjustment.....	
New Burden.....	1.85

## Paperwork Reduction Act Notice

### Time Per Response

**1.85**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.86	0 hrs. , 51 min.
Preparing.....	0.65	0 hrs. , 39 min.
Sending.....	0.34	0 hrs. , 20 min.

### Notes:

## Burden Computation - Individual Forms

February 26, 2025

**Product: Form 706/Schedule W**  
**Description: Continuation Schedule**

**OMB Number: 1545-0015**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+8	8
Pages.....	+2	2
Words.....	+343	343
Code References.....		
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.06	=	2
Balance.....				=	0.95
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	0.95
Adjustment.....	
New Burden.....	1.06

### Paperwork Reduction Act Notice

#### Time Per Response

1.06

#### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.24	0 hrs. , 14 min.
Preparing.....	0.24	0 hrs. , 14 min.
Sending.....	0.58	0 hrs. , 34 min.

#### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-A**

**OMB Number: 1545-0015**

**Description: United States Additional Estate Tax Return**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+42	42
Pages.....	+1.50	1.50
Words.....	+2,094	2,094
Code References.....	+10	10
Income Records.....	+1	1
Other Records.....	+2	2
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	4.74	=	5
Balance.....				=	4.63
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	5
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	4.63
Adjustment.....	
New Burden.....	4.74

## Paperwork Reduction Act Notice

### Time Per Response

**4.74**

### Average Hours Per Response

Record Keeping.....	0.66	0 hrs. , 39 min.
Learning.....	2.13	2 hrs. , 07 min.
Preparing.....	1.49	1 hrs. , 29 min.
Sending.....	0.46	0 hrs. , 27 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-A/Schedule A**

**OMB Number: 1545-0015**

**Description: Disposition of Specially Valued Property or Cessation of Qualified Use**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+14	14
Pages.....	+1	1
Words.....	+551	551
Code References.....	+2	2
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.34	=	2
Balance.....				=	1.23
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.23
Adjustment.....	
New Burden.....	1.34

## Paperwork Reduction Act Notice

### Time Per Response

**1.34**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.59	0 hrs. , 35 min.
Preparing.....	0.41	0 hrs. , 24 min.
Sending.....	0.34	0 hrs. , 20 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-A/Schedule B**

**OMB Number: 1545-0015**

**Description: Involuntary Conversions or Exchanges**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+7	7
Pages.....	+1	1
Words.....	+647	647
Code References.....	+2	2
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.67	=	2
Balance.....				=	1.56
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.56
Adjustment.....	
New Burden.....	1.67

## Paperwork Reduction Act Notice

### Time Per Response

**1.67**

### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	0.39	0 hrs. , 23 min.
Preparing.....	0.33	0 hrs. , 19 min.
Sending.....	0.34	0 hrs. , 20 min.

**Notes:**

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-A/Schedule C**

**OMB Number: 1545-0015**

**Description: Dispositions to Family Members of the Qualified Heir**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+11	11
Pages.....	+1	1
Words.....	+507	507
Code References.....	+2	2
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.90	=	2
Balance.....				=	1.79
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.79
Adjustment.....	
New Burden.....	1.90

## Paperwork Reduction Act Notice

### Time Per Response

**1.9**

### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	0.5	0 hrs. , 30 min.
Preparing.....	0.45	0 hrs. , 27 min.
Sending.....	0.34	0 hrs. , 20 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-CE**

**OMB Number: 1545-0015**

**Description: Certificate of Payment of Foreign Death Tax**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+41	41
Pages.....	+1.50	1.50
Words.....	+378	378
Code References.....	+3	3
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	3.86	=	4
Balance.....				=	3.75
Old Computation (Adjustment) . . .		×	0.11	=	
New Computation.....	1	×	0.11	=	4
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	3.75
Adjustment.....	
New Burden.....	3.86

## Paperwork Reduction Act Notice

### Time Per Response

**3.86**

### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	1.45	1 hrs. , 27 min.
Preparing.....	1.34	1 hrs. , 20 min.
Sending.....	0.46	0 hrs. , 27 min.

**Notes:**

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-GS(D)**

**OMB Number: 1545-0015**

**Description: Generation-Skipping Transfer Tax Return For Distributions**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+26	26
Pages.....	+2	2
Words.....	+2,284	2,284
Code References.....	+4	4
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	3.25	=	4
Balance.....				=	3.14
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	4
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	3.14
Adjustment.....	
New Burden.....	3.25

## Paperwork Reduction Act Notice

### Time Per Response

**3.25**

### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	1.16	1 hrs. , 09 min.
Preparing.....	0.9	0 hrs. , 54 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-GS(D-1)**

**OMB Number: 1545-0015**

**Description: Notification of Distribution From a Generation-Skipping Trust**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+36	36
Pages.....	+2	2
Words.....	+3,566	3,566
Code References.....	+11	11
Income Records.....		
Other Records.....	+3	3
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	5.93	=	6
Balance.....				=	5.82
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	6
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	5.82
Adjustment.....	
New Burden.....	5.93

## Paperwork Reduction Act Notice

### Time Per Response

**5.93**

### Average Hours Per Response

Record Keeping.....	1.83	1 hrs. , 49 min.
Learning.....	2.08	2 hrs. , 04 min.
Preparing.....	1.44	1 hrs. , 26 min.
Sending.....	0.58	0 hrs. , 34 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-GS(T)**

**OMB Number: 1545-0015**

**Description: Generation-Skipping Transfer Tax Return For Terminations**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+32	32
Pages.....	+1	1
Words.....	+3,292	3,292
Code References.....	+15	15
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	3.59	=	4
Balance.....				=	3.48
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	4
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	3.48
Adjustment.....	
New Burden.....	3.59

## Paperwork Reduction Act Notice

### Time Per Response

**3.59**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	2.3	2 hrs. , 18 min.
Preparing.....	0.95	0 hrs. , 57 min.
Sending.....	0.34	0 hrs. , 20 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-GS(T)/Schedule A**  
**Description: Taxable Terminations**

**OMB Number: 1545-0015**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+17	17
Pages.....	+1	1
Words.....	+2,827	2,827
Code References.....	+2	2
Income Records.....		
Other Records.....	+1	1
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	2.32	=	3
Balance.....				=	2.21
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	3
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	2.21
Adjustment.....	
New Burden.....	2.32

### Paperwork Reduction Act Notice

#### Time Per Response

**2.32**

#### Average Hours Per Response

Record Keeping.....	0.61	0 hrs. , 36 min.
Learning.....	0.74	0 hrs. , 44 min.
Preparing.....	0.63	0 hrs. , 37 min.
Sending.....	0.34	0 hrs. , 20 min.

**Notes:**

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-GS(T)/Schedule B(1)**

**OMB Number: 1545-0015**

**Description: General Trust Debts, Expenses, and Taxes**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+6	6
Pages.....	+0.50	0.50
Words.....	+498	498
Code References.....	+1	1
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	0.68	=	1
Balance.....				=	0.57
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	1
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	0.57
Adjustment.....	
New Burden.....	0.68

## Paperwork Reduction Act Notice

### Time Per Response

**0.68**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.27	0 hrs., 16 min.
Preparing.....	0.18	0 hrs., 10 min.
Sending.....	0.23	0 hrs., 13 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-GS(T)/Schedule B(2)**

**OMB Number: 1545-0015**

**Description: Specific Termination-Related Debts, Expenses, and Taxes**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+5	5
Pages.....	+0.50	0.50
Words.....	+498	498
Code References.....	+1	1
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	0.62	=	1
Balance.....				=	0.51
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	1
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	0.51
Adjustment.....	
New Burden.....	0.62

## Paperwork Reduction Act Notice

### Time Per Response

**0.62**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.24	0 hrs. , 14 min.
Preparing.....	0.15	0 hrs. , 09 min.
Sending.....	0.23	0 hrs. , 13 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-NA**

**OMB Number: 1545-0015**

**Description: United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+94	94
Pages.....	+3	3
Words.....	+1,930	1,930
Code References.....		
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation	1	×	6.37	=	7
Balance				=	6.26
Old Computation (Adjustment)		×	0.11	=	
New Computation	1	×	0.11	=	7
Balance				=	

### Summary

Old Burden	
Program Change	6.26
Adjustment	
New Burden	6.37

## Paperwork Reduction Act Notice

### Time Per Response

**6.37**

### Average Hours Per Response

Record Keeping	0.0	
Learning	2.77	2 hrs. , 46 min.
Preparing	2.79	2 hrs. , 47 min.
Sending	0.81	0 hrs. , 48 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-QDT**

**OMB Number: 1545-0015**

**Description: U.S. Estate Tax Return for Qualified Domestic Trusts**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+35	35
Pages.....	+1	1
Words.....	+4,291	4,291
Code References.....	+16	16
Income Records.....		
Other Records.....	+2	2
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	5.35	=	6
Balance.....				=	5.24
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	6
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	5.24
Adjustment.....	
New Burden.....	5.35

## Paperwork Reduction Act Notice

### Time Per Response

**5.35**

### Average Hours Per Response

Record Keeping.....	1.22	1 hrs. , 13 min.
Learning.....	2.5	2 hrs. , 30 min.
Preparing.....	1.29	1 hrs. , 17 min.
Sending.....	0.34	0 hrs. , 20 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-QDT/Schedule A**

**OMB Number: 1545-0015**

**Description: U.S. Estate Tax Return for Qualified Domestic Trusts**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+17	17
Pages.....	+1	1
Words.....	+1,568	1,568
Code References.....	+2	2
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	1.55	=	2
Balance.....				=	1.44
Old Computation (Adjustment)...		×	0.11	=	
New Computation.....	1	×	0.11	=	2
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	1.44
Adjustment.....	
New Burden.....	1.55

## Paperwork Reduction Act Notice

### Time Per Response

**1.55**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	0.71	0 hrs. , 42 min.
Preparing.....	0.5	0 hrs. , 30 min.
Sending.....	0.34	0 hrs. , 20 min.

### Notes:

## Burden Computation - Individual Forms

February 27, 2025

**Product: Form 706-QDT/Schedule B**

**OMB Number: 1545-0015**

**Description: U.S. Estate Tax Return for Qualified Domestic Trusts**

Variables	Changes (+ -)	2025
Responses.....	+1	1
Line Items.....	+46	46
Pages.....	+4	4
Words.....	+837	837
Code References.....	+3	3
Income Records.....		
Other Records.....		
Average Lines Used.....	+1	1

### Computation of Changes

Old Computation (Prog. Change)	1	×	0.11	=	1
New Computation.....	1	×	4.02	=	5
Balance.....				=	3.91
Old Computation (Adjustment) . . .		×	0.11	=	
New Computation.....	1	×	0.11	=	5
Balance.....				=	

### Summary

Old Burden.....	
Program Change.....	3.91
Adjustment.....	
New Burden.....	4.02

## Paperwork Reduction Act Notice

### Time Per Response

**4.02**

### Average Hours Per Response

Record Keeping.....	0.0	
Learning.....	1.61	1 hrs. , 36 min.
Preparing.....	1.36	1 hrs. , 21 min.
Sending.....	1.05	1 hrs. , 03 min.

### Notes: