

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

OMB Number: 1545-0015

Description: Stocks and Bonds

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
Description: Mortgages, Notes, and Cash

OMB Number: 1545-0015

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

OMB Number: 1545-0015

Description: Powers of Appointment

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
Description: Credit for Foreign Death Taxes

OMB Number: 1545-0015

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: