

Burden Computation - Individual Forms

August 12, 2025

Product: Circular 230/Form 23

OMB Number: 1545-1726

Description: Application for Enrollment to Practice Before the Internal Revenue Service

Variables	Changes (+ -)	2025
Responses	+5,429	5,429
Line Items	+20	20
Pages	+2	2
Words	+1,269	1,269
Code References	+1	1
Income Records		
Other Records		
Average Lines Used		

Computation of Changes

Old Computation (Prog. Change)	5,429	×	0.11	=	598
New Computation	5,429	×	1.17	=	6,352
Balance				=	5,754.74
Old Computation (Adjustment)		×	0.11	=	
New Computation	5,429	×	0.11	=	6,352
Balance				=	597

Summary

Old Burden	5,754.74
Program Change	5,754.74
Adjustment	597
New Burden	1.17

Paperwork Reduction Act Notice

Time Per Response

1.17

Average Hours Per Response

Record Keeping	0.0	0 hrs. , 07 min.
Learning	0.12	0 hrs. , 28 min.
Preparing	0.47	0 hrs. , 34 min.
Sending	0.58	

Notes: