

Burden Computation - Individual Forms

August 12, 2025

Product: Circular 230/Form 8554-EP

OMB Number: 1545-1726

Description: Application for Renewal of Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent (ERPA)

Variables	Changes (+ -)	2025
Responses	+250	250
Line Items	+20	20
Pages	+2	2
Words	+1,084	1,084
Code References	+1	1
Income Records		
Other Records		
Average Lines Used		

Computation of Changes

Old Computation (Prog. Change)	250	×	0.11	=	28
New Computation	250	×	1.15	=	288
Balance				=	260
Old Computation (Adjustment)		×	0.11	=	
New Computation	250	×	0.11	=	288
Balance				=	28

Summary

Old Burden	
Program Change	260
Adjustment	28
New Burden	1.15

Paperwork Reduction Act Notice

Time Per Response

1.15

Average Hours Per Response

Record Keeping	0.0	
Learning	0.1	0 hrs. , 06 min.
Preparing	0.47	0 hrs. , 28 min.
Sending	0.58	0 hrs. , 34 min.

Notes: