

Burden Computation - Individual Forms

August 12, 2025

Product: Circular 230/Form 14360

OMB Number: 1545-1726

Description: Continuing Education Provider Complaint Referral

Variables	Changes (+ -)	2025
Responses	+10	10
Line Items	+10	10
Pages	+1	1
Words	+1,058	1,058
Code References	+1	1
Income Records		
Other Records		
Average Lines Used		

Computation of Changes

Old Computation (Prog. Change)	10	×	0.11	=	2
New Computation	10	×	0.67	=	7
Balance				=	5.60
Old Computation (Adjustment)		×	0.11	=	
New Computation	10	×	0.11	=	7
Balance				=	1

Summary

Old Burden		
Program Change		5.60
Adjustment		1
New Burden		0.67

Paperwork Reduction Act Notice

Time Per Response

0.67

Average Hours Per Response

Record Keeping	0.0	
Learning	0.1	0 hrs. , 06 min.
Preparing	0.23	0 hrs. , 13 min.
Sending	0.34	0 hrs. , 20 min.

Notes: