

**Burden Computation - Individual Forms**

August 12, 2025

**Product: Circular 230/Form 14392**

**OMB Number: 1545-1726**

**Description: Continuing Education Waiver Request**

<b>Variables</b>	<b>Changes (+ -)</b>	<b>2025</b>
Responses . . . . .	+1,500	1,500
Line Items . . . . .	+18	18
Pages . . . . .	+1	1
Words . . . . .	+943	943
Code References . . . . .	+1	1
Income Records . . . . .		
Other Records . . . . .		
Average Lines Used . . . . .		

**Computation of Changes**

Old Computation (Prog. Change)	1,500	×	0.11	=	165
New Computation . . . . .	1,500	×	0.85	=	1,275
Balance . . . . .				=	1,110
Old Computation (Adjustment) . . . . .		×	0.11	=	
New Computation . . . . .	1,500	×	0.11	=	1,275
Balance . . . . .				=	165

**Summary**

Old Burden . . . . .	1,110
Program Change . . . . .	1,110
Adjustment . . . . .	165
New Burden . . . . .	0.85

**Paperwork Reduction Act Notice**

**Time Per Response**

**0.85**

**Average Hours Per Response**

Record Keeping . . . . .	0.0	0 hrs. , 05 min.
Learning . . . . .	0.09	0 hrs. , 25 min.
Preparing . . . . .	0.42	0 hrs. , 20 min.
Sending . . . . .	0.34	0 hrs. , 20 min.

**Notes:**