Burden Computation - Special Business Forms

August 15, 2025

Product: 1099OID **OMB Number: 1545-0117**

Description: Original Issue Discount

Variables	2023	Changes (+ -)	2025
Responses	4,411,100	+1,421,533	5,832,633
Line Items	25		25
Percent Paid Preparor	0.85		0.85

Computation of Changes

Old Computation (Prog. Change)	5,832,633	×	0.39	=	2,274,727
New Computation	5,832,633	×	0.39	=	2,274,727
Balance				=	
Old Computation (Adjustment)	4,411,100	×	0.39	=	1,720,329
New Computation	5,832,633	×	0.39	=	2,274,727
Balance				=	554,398

Summary

Old Burden	1,720,329
Program Change	
Adjustment	554,398
New Burden	0.39

Paperwork Reduction Act Notice

Time Per Response

0.39

	Average Hours Per Response	
Record Keeping	0.0	
Learning	0.0	
Preparing	0.39	0 hrs. , 23 min.
Sending	0.0	

Notes: Pub 6961, table 2