



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Employer's Quarterly Federal Tax Returns and schedules for Forms 941, 941-PR, 941-SS, 941-X, 941-X(PR), Schedule B (Form 941), Schedule R (Form 941), Schedule B (Form 941-PR) and Form 8974

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Forms 941 (Employer's Quarterly Federal Tax Return), 941-PR (Planilla Para La Declaracion Trimestral Del Patrono-LaContribucion Federal Al Seguro Social Y Al Seguro Medicare), 941-SS (Employer's Quarterly Federal Tax Return-American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands), 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund, 941-X(PR), Ajuste a la Declaracion Federal Trimestral del Patrono o Reclamacion de Reembolso, Schedule R, Allocation Schedule for Aggregated Form 941 Filers, Schedule B (Form 941) (Employer's Record of Federal Tax Liability), Schedule B

(Form 941-PR) (Registro Suplementario De La Obligacion Contributiva Federal Del Patrono), and Form 8974 Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the form and instructions should be directed to Ralph Terry, at Internal Revenue Service, room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Ralph.M.Terry@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employer's Quarterly Federal Tax Return.

OMB Number: 1545-0029.

Form Numbers: 941, 941-PR, 941-SS, 941-X, 941-X(PR), Schedule R (Form 941), Schedule B (Form 941), Schedule B (Form 941-PR), and Form 8974.

Abstract: Form 941 is used by employers to report payments made to employees subject to income and social security/Medicare taxes and the amounts of these taxes. Form 941-PR is used by employers in Puerto Rico to report social security and Medicare taxes only. Form 941-SS is used by employers in the U.S. possessions to report social security and Medicare taxes only. Schedule B is used by employers to record their employment tax liability.

Current Actions: There are changes being made to the burden previously approved by OMB, Form 8874 and its burden was added to the collection.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals, individuals or households, not-for-profit institutions, Federal government, and state, local or tribal governments.

Estimated Number of Responses: 37,830,463.

Estimated Time per Respondent: 10.265 hours.

Estimated Total Annual Burden Hours: 388,311,964.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the

functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 2, 2017.

**Laurie Brimmer,
Senior Tax Analyst.**

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