



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Employer's Annual Federal Unemployment (FUTA) forms.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning employer's annual federal unemployment (FUTA) tax returns.

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 R. Joseph Durbala, Internal Revenue Service, room 6529, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, and Form 940-PR, Planilla para la Declaracion Federal Anual del Patrono de la Contribucion Federal para el Desempleo (FUTA).

OMB Number: 1545-0028.

Form Number(s): 940; 940-PR.

Abstract: Internal Revenue Code section 3301 imposes a tax on employers based on the first \$7,000 of taxable wages paid to each employee. The tax is computed and reported on Forms 940 and 940-PR (Puerto Rico employers only). IRS uses the information on Forms 940 and 940-PR to ensure that employers have reported and figured the correct FUTA wages and tax.

Type of Review: Revision of a currently approved collection. There have been no changes to the forms that would affect burden at this time. However, the agency has updated the estimated number of respondents/responses based on it's most recent filing data.

Affected Public: Businesses or other for-profit organizations, individuals, or households, and farms.

Estimated Number of Respondents: 6,150,000.

Estimated Time Per Respondent: 15 hours and 24 minutes.

Estimated Total Annual Burden Hours: 94,706,427 hours.

The following paragraph applies to all 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 if 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: March 10, 2020.

R. Joseph Durbala,
IRS Tax Analyst.

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