



4830-01-1

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Information Collection; Comment Request Relating to CPEO 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 14737, Request for Voluntary IRS Certification of a Professional Employer Organization (Application), Form 14737-A, CPEO Responsible Individual Personal Attestation, Form 14751 Certified Professional Employer Organization Surety Bond, Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement and TD 9860, Certified Professional Employer Organizations.

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 Paul Adams, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment. To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Sara Covington, (737) 800 -6149, or Internal

Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

The IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

Title: Certified Professional Employer Organization (CPEO)

OMB Number: 1545-2266.

Form Numbers: 14737 and 14737-A, 14751, 8973 and TD 9860.

Abstract: Section 206 of the Achieving a Better Life Experience (ABLE) Act passed Dec. 19, 2014) created the Certified Professional Employer Organization (CPEO) designation. The application, attestation and supporting information will be used by IRS to qualify professional employer organizations to become and remain a Certified Professional Employer Organization, which entitles them to certain tax benefits. This certification is renewed annually and the CPEO will submit annual and quarterly financial statements in addition to supporting documentation. Responsible individuals will submit annual attestation forms and fingerprint cards. Form 14737, Request for Voluntary IRS Certification of a Professional Employer Organization (Application), Form 14737-A, CPEO Responsible Individual Personal Attestation, Form 14751, Certified Professional Employer Organization Surety Bond, Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, and TD 9860, Certified Professional Employer Organizations, will only be used by program applicants and related responsible individuals.

Current Actions: There are no changes being made to the forms previously approved by OMB. However, there were an increase in the total estimated number of filers from (1,725 to 42,205) and a total

burden increase from (90,830, to 91,065). This collection is being submitted for renewal purposes.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations & individuals.

Form 14737:

Estimated Number of Respondents: 120
Estimated Time Per Respondent: 145 hours.
Estimated Total Annual Burden Hours: 17,400.

Form 14737-A:

Estimated Number of Respondents: 565
Estimated Time Per Respondent: 20 hours.
Estimated Total Annual Burden Hours: 11,300.

Form 14751:

Estimated Number of Respondents: 170
Estimated Time Per Respondent: 2 hours.
Estimated Total Annual Burden Hours: 340.

Form 8973:

Estimated Number of Respondents: 41,350
Estimated Time Per Respondent: 1.5 hours.
Estimated Total Annual Burden Hours: 62,025.

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 our request for Office of Management and Budget (OMB) approval of the relevant information

collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

Approved: December 02, 2020.

Sara L. Covington,

IRS Tax Analyst.

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