



**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Forms 1040-PR and 1040-SS**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), 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 Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico) and U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).

**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 Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W.,

Washington, DC 20224, or through the Internet at  
Martha.R.Brinson@irs.gov.

**SUPPLEMENTARY INFORMATION:**

Title: Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico).

OMB Number: 1545-0090.

Form Number: 1040-PR.

Abstract: Form 1040-PR is used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Anejo H-PR is used to compute household employment taxes and the Form 1040-PR burden calculation includes this burden of 2,400 responses with 5,376 hours.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Businesses and other for-profit organizations, Farms.

Estimated Number of Respondents: 154,860.

Estimated Time per Respondent: 11 hours, 34 minutes.

Estimated Total Annual Burden Hours: 1,792,208.

Title: U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto

Rico).

OMB Number: 1545-0090.

Form Number: 1040-SS.

Abstract: Form 1040-SS is used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Both of these forms are also used by bona-fide residents of Puerto Rico to claim the additional child tax credit.

Current Actions:

1) Part I: A new line 11 was added, which will be used to enter the deferral of self-employment and household employment taxes as permitted by Section 2302 of the CARES Act (PL 116-136).

2) A new Part VII was added, which will be used by filers to figure the maximum amount of self-employment tax that can be deferred. The entire amount of self-employment tax will still be reported on Part V, line 12, and carried to Part I, line 3. The deferral figured in new Part VII will be used in the worksheet in the 2020 Instructions for Form 1040-SS to figure the total amount of self-employment and household employment taxes (from Schedule H (Form 1040)) that can be deferred for 2020.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, Businesses and

other for-profit organizations, Farms.

Estimated Number of Respondents: 92,000.

Estimated Time Per Respondent: 11 hours, 57 minutes.

Estimated Total Annual Burden Hours: 1,099,400.

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. Comments will be 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 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 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: January 25, 2021.

**Martha R. Brinson,**  
Tax Analyst.

