



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 944, Form 944(SP), Form 944-X, and Form 944-X (SP)

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 944, Employer's Annual Employment Tax Return, Form 944(SP), Declaracion Federal Anual de Impuestos del Patrono o Empleador, Form 944-X, Adjusted Employer's Annual Federal Tax Return or Claim for Refund, and 944-X (SP), Ajuste a la Declaración Federal ANUAL del Patrono o Reclamación de Reembolso.

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 NW, Washington, DC 20224. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION:

The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Employer's Annual Employment Tax Return.

OMB Number: 1545-2007.

Form Number: Forms 944, 944(SP), 944-X, and 944-X(SP).

Abstract: The information on Form 944 will be collected to ensure the smallest nonagricultural and non-household employers are paying the correct amount of social security tax, Medicare tax, and withheld federal income tax. Information on line 13 will be used to determine if employers made any required deposits of these taxes. Form 944(SP) is the Spanish version of the Form 944. Form 944-X and Form 944-X(SP) are used to correct errors made on Form 944.

Current Actions: There are changes to the existing collection: (1) Changes were made to the Form 944 series for reporting new employment tax credits and deferred payments allowed by provisions of the Families First Coronavirus Response Act, P.L. 116-127, and (2) additional changes were made to comply with provisions of the American Rescue Plan Act of 2021, P.L. 117-2.

Type of Review: Revision of a currently approved collection.

Affected Public: Individual or households, Businesses and other for-profit organizations, Not-for-profit institutions, and State, Local, and tribal Governments.

Estimated Number of Respondents: 135,884.

Estimated Time Per Respondent: 23 hours 31 minutes.

Estimated Total Annual Burden Hours: 3,196,031.

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: July 2, 2021.

Jon R. Callahan,

Tax Analyst.

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