DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 943, 943-PR, 943-A, 943A-PR and 943 (Schedule R)

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 Form 943, Employer's Annual Tax Return for Agricultural Employees, 943-PR, Planilla Para La Declarcion Annual De La Contribucion Federal Del Patrono De Empleados Agricolas, 943-A, Agricultural Employer's Record of Federal Tax Liability, 943A-PR, Registro De La Obligacion Contributiva Del Patrono Agricola, and 943 (Schedule R), Allocation Schedule for Aggregate Form 943 Filers.

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: 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: Forms 943, Employer's Annual Tax Return for Agricultural Employees, 943-PR, Planilla Para La Declarcion Annual De La Contribucion Federal Del Patrono De Empleados Agricolas, 943-A, Agricultural Employer's Record of Federal Tax Liability, 943A-PR, Registro De La Obligacion Contributiva Del Patrono Agricola, and 943 (Schedule R), Allocation Schedule for Aggregate Form 943 Filers.

OMB Number: 1545-0035.

Form Numbers: 943, 943-PR, 943-A, 943A-PR, and 943 (Schedule R).

Abstract: Agricultural employers must prepare and file Form 943 and Form 943-PR (Puerto Rico only) to report and pay FICA taxes and income tax voluntarily withheld (Form 943 only). Agricultural employees may attach Forms 943-A and 943A-PR to Forms 943 and 943-PR to show their tax liabilities for semiweekly periods. The information is used to verify that the correct tax has been paid. Form 943 (Schedule R) allows (1) an agent appointed by an employer or payer or (2) a customer who enters into a contract that meets the requirements under 7705(e)(2) or (3) a client who enters into a service agreement described under Regulations section 31.3504-2(b)(2) with a Certified Professional Employer Organization, to allocate
information reported on Form 943 to each client.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for profit organizations.

Estimated Number of Respondents: 965,698.
Estimated Time per Respondent: 14hrs., 1min.
Estimated Total Annual Burden Hours: 13,533,994.

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:    August 17, 2021.

Martha R. Brinson,
Tax Analyst.
[FR Doc. 2021-18176 Filed: 8/23/2021 8:45 am; Publication Date: 8/24/2021]