

Change Worksheet

The burden was updated in October of 2008 and a PDF file of this new burden was submitted in the change request, however, the numbers did not change in the Rocis database, which caused the present inconsistencies.

The changes that were made in the October 2008 change request are as follows:

Form

- On page H-2 and the **Contents**, a **What's New** topic has been added to address the new paid preparer signature block added to Schedule H to reflect section 8246 of the Small Business and Work Opportunity Act of 2007. Also, on page H-5, a new instruction for Paid Preparers has been added.
- On page H-7 we added **How To Correct Schedule H** as a new topic as requested by Chief Counsel and the 94X task force. Previously, the instructions provided no guidance on correcting Schedule H.
- Under the **Privacy Act and Paperwork Reduction Act Notice**, the reference to employer identifying number (EIN) in the third paragraph has been revised to identifying numbers as required by section 6109 to include both the taxpayer and preparer. Section 8246 of the Small Business and Work Opportunity Act.

General Instructions

- Statutory amounts for social security, Medicare, and EIC wages have been updated where appropriate.
- Years and dates have been updated where appropriate.
- Graphics, table of state contacts, filing addresses will be updated as needed.
- A suggestion was received from TAP to add a second example to illustrate how to complete
- Schedule H, W-2, and W-3 when the employer withholds payroll taxes. Due to space limitations, we plan to add the example to Pub. 926 instead. We added a reference to the new example in these instructions.

In addition to those changes, the form has been updated in anticipation of the Department of Labor declaring that Michigan will be subject to a credit reduction in accordance with IRC 3302, which resulted in the addition of a checkbox. Regulation 31.3302(c) has increased the number of filers by 2,112.

The net burden for this collection is now 734,373 hours, an addition of 2,556 from the October 2008 computation and an addition of 614,623 burden hours since the previous Rocis submission.