

**<sup>1</sup>SUPPORTING STATEMENT  
(FORMS; 943, 943-PR, 943-A, 943-A-PR, 943-X, 943-X-PR)**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Sections 3101(a) and (b), and 3111(a) and (b), 3402(p), and 6011(a) and (b) of the Internal Revenue Code and sections 31.6011(a)-1 and 31.6011(a)-4 of the Employment Tax Regulations require agricultural employers to report (a) the employees' and employers' FICA taxes on wages and (b) the amounts withheld for income tax. Form 943 is used for this purpose.

Sections 3101(a) and (b), 3111(a) and (b), and 6011(a) and (b) of the Internal Revenue Code and section 31.6011(a)-1 of the Employment Tax Regulations require agricultural employers in Puerto Rico to report the employees' and employers' FICA taxes on wages. Form 943-PR is used for this purpose.

Section 6302(c) of the Internal Revenue Code and section 31.6302-l(g) of the Employment Tax Regulations require agricultural employers who are semiweekly depositors to deposit the taxes accumulated during the semiweekly period within 3 banking days of the end of the period. Section 31.6302-l(c)(3) of the Employment Tax Regulations requires that agricultural employers, who on any day within a deposit period accumulate \$100,000 or more of employment taxes, must deposit them by the close of the next banking day. Forms 943-A and 943A-PR are optional forms that may be used by agricultural employers to show their tax liabilities for the semiweekly periods and \$100,000 one-day rule.

Form 943-X is used to correct errors made on Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, for one year only.

Form 943-X-PR, for use in Puerto Rico, is used to correct errors made on Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, for one year only.

**2. USE OF DATA**

The data is used by the IRS to verify that the correct taxes have been paid.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE**

## **BURDEN**

We have no plans at this time to offer electronic filing for Forms 943, 943-PR, 943-A, 943A-PR, 943-X, and 943-X-PR because of low volume compared to cost of electronic enabling.

### **4. EFFORTS TO IDENTIFY DUPLICATION**

We have attempted to eliminate duplication within the agency wherever possible.

### **5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

Not applicable.

### **6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

Not applicable.

### **7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

Not applicable.

### **8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Forms 943, 943-PR, 943-A, 943-A-PR, 943-X, and 943-X-PR.

In response to the Federal Register Notice dated July 29, 2010 (75 FR 44847), we received no comments during the comment period regarding Forms 943, 943-PR, 943-A, 943-A-PR, 943-X, and 943-X-PR.

### **9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT**

**TO RESPONDENTS**

Not applicable.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

**11. JUSTIFICATION OF SENSITIVE QUESTIONS**

Not applicable.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

The burden estimate is as follows:

<b>Form</b>	<b>Number of Responses</b>	<b>Time per Response</b>	<b>Total Hours</b>
<b>943/mailout</b>	337,000	13.01	4,384,370
<b>943/over the counter</b>	332,000	13.25	4,399,000
<b>943/Voucher</b>	157,625	.24	37,830
<b>943/Voucher OTC</b>	8,300	.97	8,051
<b>943-A</b>	10,000	8.51	85,100
<b>943-PR</b>	5,305	11.55	61,273
<b>943A-PR</b>	138	8.51	1,175
<b>943PR/943-V(PR)OTC</b>	1,305	.73	953
<b>943-PR (Voucher - Preprinted)</b>	4,000	.24	960
<b>943-X/</b>	100,000	17.31	1,731,000
<b>943X-PR</b>	10,000	17.1	171,000
<b>Total</b>	<b>965,673</b>		<b>10,880,812</b>

**Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.**

**The following regulations impose no additional burden. Please continue to assign OMB number 1545-0035 to these regulations.**

**31.6011(a)-1(2)  
31.6011(a)-1  
31.6011(a)-4  
31.6302-1**

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

**As suggested by OMB, our Federal Register notice dated July 29, 2010 (75 FR 44847), requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.**

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

**After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution and overhead for Forms 943, 943-PR, 943-A, 943A-PR , 943-X, and 943-X-PR is \$315,865.**

**15. REASONS FOR CHANGE IN BURDEN**

**There are no changes to the burden numbers previously approved by the OMB.  
We are making this submission to renew the OMB approval.**

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

**Not applicable.**

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

See attachment.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-1**

Not applicable.

**Note:** The following paragraph applies to all of the collections of information in this submission:

**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.**