

**Burden Computation - Business Forms**

September 25, 2009

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**Product:** 940-PR (SCH A)/

**Description:** Anexo A (Formulario 940-PR) para 2007: Información para Empleadores o

Variables	2006	Changes (+ -)	2009
Responses.....	4,000		4,000
Line Items.....	66	+11	77
Attachments.....	0.00		0.00
Forms Prepared..	0.85		0.85
Code References.	0		0

**Computation of Changes**

Old Computation (Prog. Change)	4,000	x	16.04	=	64,160
New Computation.....	4,000	x	18.71	=	74,840
Balance...					+10,680
Old Computation (Adjustment).		x		=	
New Computation.....		x		=	
Balance...					
Old Computation.....		x		=	
New Computation.....		x		=	
Balance...					

**Summary**

Old Burden.....	64,160
Program Change.....	+10,680
Adjustment.....	
New Burden.....	74,840

**Paperwork Reduction Act Notice**

Time Per Response 18.71	Average Hours Per Response	Average Time Per Response
Recordkeeping.....	18.41	18 hrs. , 24 min.
Learning.....	0.00	0 hrs. , 00 min.
Preparing.....	0.30	0 hrs. , 18 min.
Sending.....	0.00	0 hrs. , 00 min.

**Notes:**

The U.S. Department of Labor (DOL) informed IRS that the state of Michigan may be announced as a credit reduction state for 2009. A final determination will not be made until November 2009. Employers in a credit reduction state pay higher FUTA taxes because they must reduce their maximum state credit. In anticipation of DOL's announcement, the following changes have been made: IRC 3302(c)(2)(C)  
The text in Part 2 on page 1 and the instructions for Part 2 on page 2 are no longer "grayed."