

**Burden Computation - Business Forms**

September 25, 2009

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**Product: 940 (SCH A)**

**Description: Multi-State Employer and Credit Reduction Information**

<b>Variables</b>	<b>2006</b>	<b>Changes (+ -)</b>	<b>2009</b>
Responses.....	5,421,000		5,421,000
Line Items.....	56	+11	67
Attachments.....	0.00		0.00
Forms Prepared..	0.85		0.85
Code References.	0		0

**Computation of Changes**

Old Computation (Prog. Change)	5,421,000	x	13.61	=	73,779,810
New Computation.....	5,421,000	x	16.28	=	88,253,880
Balance...					+14,474,070
Old Computation (Adjustment).		x		=	
New Computation.....		x		=	
Balance...					
Old Computation.....		x		=	
New Computation.....		x		=	
Balance...					

**Summary**

Old Burden.....	73,779,810
Program Change.....	+14,474,070
Adjustment.....	
New Burden.....	88,253,880

**Paperwork Reduction Act Notice**

<b>Time Per Response</b>	<b>Average Hours</b>	<b>Average Time</b>
<b>16.28</b>	<b>Per Response</b>	<b>Per Response</b>
Recordkeeping.....	16.02	16 hrs. , 01 min.
Learning.....	0.00	0 hrs. , 00 min.
Preparing.....	0.26	0 hrs. , 15 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."