

(b) The accuracy of the OCC’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 on respondents, including through the use of automated collection techniques 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.

Sarah E. Turney,

Assistant Director, Office of the Comptroller of the Currency.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Employment Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Information Collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before October 28, 2025 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Control No. 1545–0029” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of

this collection should be directed to Kerry Dennis, (202) 317–5751.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter 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 shall have 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 respondents, including through the use of automated collection techniques 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.

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

Title: U.S. Employment Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Control Number: 1545–0029.
Form Numbers and Published Guidance: CT–1, CT–1X, CT–2, SS–8,

W–2, W–2 AS, W–2 C, W–2 GU, W–2 VI, W–3, W–3 (PR), W–3 C, W–3 C (PR), W–3 SS, 940, 940 SCH A, 940 SCH R, 941, 941 SCH B, 941 SCH D, 941 SCH R, 941 X, 943, 943 A, 943 SCH R, 943 X, 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, 8974 and all related forms, schedules, and attachments.

Abstract: These forms, schedules and attachments are used by employers to report their employment tax-related activity. This information collection covers the burden associated with preparing and submitting employment tax returns and related forms, schedules, and attachments, and complying with published guidance.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment notice from Treasury. This approval package is being submitted for renewal purposes.

Type of Review: Revision of currently approved collection.

Affected Public: Employers.

Estimated Number of Respondents: 7,250,000.

Estimated Total Time (Hours): 460,400,000.

Estimated Time per Respondent (Hours): 63 hours 30 minutes.

Estimated Monetized Time (\$): 15,708,000,000.

Estimated Out-of-Pocket Costs (\$): 20,077,000,000.

Estimated Total Monetized Burden (\$): 35,785,000,000.

Note: Total Monetized Burden = Out-of-Pocket Costs + Monetized Time

Dated: August 26, 2025.

Kerry Dennis,
Tax Analyst.

Appendix-A: Forms and Schedules

Form No.	Title
CT–1	Employer’s Annual Railroad Retirement Tax Return.
CT–1X	Adjusted Employer’s Annual Railroad Retirement Tax Return or Claim for Refund.
CT–2	Employee Representative’s Quarterly Railroad Tax Return.
SS–8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.
W–2	Wage and Tax Statement.
W–2 AS	American Samoa Wage and Tax Statement.
W–2 C	Corrected Wage and Tax Statement.

Form No.	Title
W-2 GU	Guam Wage and Tax Statement.
W-2 VI	U.S. Virgin Islands Wage and Tax Statement.
W-3	Transmittal of Wage and Tax Statements.
W-3 (PR)	Transmittal of Withholding Statements (Puerto Rican Version).
W-3 C	Transmittal of Corrected Wage and Tax Statements.
W-3 C (PR)	Transmittal of Corrected Wage and Tax Statements (Puerto Rican Version).
W-3 SS	Transmittal of Wage and Tax Statements.
940	Employer's Annual Federal Unemployment (FUTA) Tax Return.
940 (sp)	Employer's Annual Federal Unemployment (FUTA) Tax Return (Spanish Version).
940 SCH A	Multi-State Employer and Credit Reduction Information.
940 SCH A (sp)	Multi-State Employer and Credit Reduction Information (Spanish Version).
940 SCH R	Allocation Schedule for Aggregate Form 940 Filers.
941	Employer's Quarterly Federal Tax Return.
941 (sp)	Employer's Quarterly Federal Tax Return (Spanish Version).
941 SCH B	Report of Tax Liability for Semiweekly Schedule Depositors.
941 SCH B (sp)	Supplemental Record of Federal Tax Liability (Spanish Version).
941 SCH D	Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations.
941 SCH R	Reconciliation for Aggregate Form 941 Filers.
941 X	Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund.
941 X (sp)	Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (Spanish Version).
943	Employer's Annual Tax Return for Agricultural Employees.
943 (sp)	Employer's Annual Tax Return for Agricultural Employees (Spanish Version).
943 A	Agricultural Employer's Record of Federal Tax Liability.
943 A (sp)	Agricultural Employer's Record of Federal Tax Liability (Spanish Version).
943 R	Allocation Schedule for Aggregate Form 943 Filers.
943 X	Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund.
943 X (sp)	Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund (Spanish Version).
944	Employer's ANNUAL Federal Tax Return.
944 (sp)	Employer's ANNUAL Federal Tax Return (Spanish Version).
944 X	Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund.
944 X (sp)	Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund (Spanish Version).
945	Annual Return of Withheld Federal Income Tax.
945 A	Annual Record of Federal Tax Liability.
945 X	Adjusted ANNUAL Return of Withheld Federal Income Tax or Claim for Refund.
2032	Contract Coverage Under Title II of the Social Security Act.
2678	Employer/Payer Appointment of Agent.
8027	Employer's Annual Information Return of Tip Income and Allocated Tips.
8027 T	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips.
8453 EMP	Employment Tax Declaration for an IRS e-file Return.
8850	Pre-Screening Notice and Certification Request for the Work Opportunity Credit.
8879 EMP	IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.
8922	Third-Party Sick Pay Recap.
8952	Application for Voluntary Classification Settlement Program (VCSP).
8974	Qualified Small Business Payroll Tax Credit for Increasing Research Activities.

Appendix-B: Guidance Documents

Guidance	Title/document
Announcement 2000-19	Tip Reporting Alternative Commitment (TRAC) agreement for use in industries other than the food and beverage industry and the cosmetology and barber industry in which tipped employees receive both cash and charged tips.
Announcement 2000-20	Tip Reporting Alternative Commitment (TRDA) for use in industries other than the food and beverage industry and the gaming industry.
Announcement 2000-21	Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry to Employment Tax.
Announcement 2000-22	Tip Reporting Alternative Commitment (TRAC) agreement for use in the food and beverage industry.
Announcement 2000-23	Tip Rate Determination Agreement (TRDA) for use in the food and beverage industry.
Notice 2000-21	Employer-designed Tip Reporting Program (EmTRAC) for the Food and Beverage Industry.
TD 6516	Employment Taxes, Applicable on and after January 1, 1955 (26 CFR 31.6001-1; 26 CFR 31.6001-2; 26 CFR 31.6001-3; 26 CFR 31.6001-5).
TD 9405	Employment Tax Adjustments (Reg-111583-07).
TD 9645	Rules Relating to Additional Medicare Tax (REG-130074-11).
TD 9860	Certified Professional Employer Organizations.