

copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Notice of Expatriation and Waiver of Treaty Benefits.

*OMB Number:* 1545-2138.

*Form Number:* Form W-8CE.

*Abstract:* Information used by taxpayers to notify payer of expatriation so that payer applies proper tax treatments. The taxpayer is required to provide this form to the payer to obtain any benefit accorded by the status.

*Current Actions:* There is no change to the existing collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals and households.

*Estimated Number of Responses:* 500.

*Estimated Time per Respondent:* 5 hours, 41 minutes.

*Estimated Total Annual Burden Hours:* 2,840.

The following paragraph applies to all of the collections of information covered by this notice:

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.

*Request for Comments:* 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.

Approved: January 21, 2025.

**Jon R. Callahan,**

*Senior Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

**Proposed Collection; Comment Request for U.S. Employment Tax Returns and Related Forms; CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), 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 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). The IRS is soliciting comments on U.S. Employment Tax Returns and related Forms.

**DATES:** Written comments should be received on or before February 24, 2025 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY 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 what you need to do, 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.

## Proposed PRA Submission to OMB

*Title:* U.S. Employment Tax Returns and related Forms.

*OMB Number:* 1545-0029.

*Form Numbers:* CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), 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 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974.

*Abstract:* These forms are used by employers to report their employment tax-related activity. The data is used to verify that the items reported on the forms are correct.

*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. This approval package is being submitted for renewal purposes.

*Type of Review:* Revision of currently approved collection.

*Affected Public:* Employers.

*Estimated Number of Respondents:* 7,408,820.

*Estimated Time per Respondent (Hours):* 63 hours, 26 minutes.

*Estimated Total Annual Time (Hours):* 470,000,000.

*Estimated Total Annual Monetized Time (\$):* 15,420,000,000.

*Estimated Total Out-of-Pocket Costs (\$):* 19,870,000,000.

*Estimated Total Monetized Burden (\$):* 35,290,000,000.

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

Number of forms W-2 filed	Total time (hours)	Out-of-pocket costs	Total monetized burden *
<b>Annual Average Burden per Employer by Number of Forms W-2 Filed</b>			
All Employers .....	11	\$426	\$738
1 to 5 .....	16.1	606	1,049
6 to 10 .....	6	276	465
11 to 25 .....	4.4	196	339
26 to 50 .....	3.5	128	241
51 to 100 .....	2.6	97	184
101 to 250 .....	1.8	87	154
251 to 500 .....	1.2	66	113
501 to 1,000 .....	0.7	47	77
Over 1,000 .....	0.4	15	29
<b>Annual Average Burden per Employee by Primary Form Filed</b>			
Form 941 .....	10.9	431	744
Form 943 .....	19.2	288	601
Form 944 .....	11.5	207	347

Source: IRS:RAAS:KDA:BRDN (12-23-24).

\*Total monetized burden = Monetized hours + Out-of-pocket costs.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

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