

**Justification for Non-Substantive Changes to Forms SSA-L-93 and SSA-L-94
Missing and Discrepant Wage Reports Letters
26 CFR 31.6051-2
OMB No. 0960-0432**

Justification for Non-Substantive Changes:

A special paragraph (NOTE) was included in the SSA-L-93 and SSA-L-94 reconciliation letters that SSA sent out to employers from November 2007 through April 2008. The purpose of this paragraph was to make the employers aware of the effective date that SSA would no longer accept W-2 magnetic media submissions. We also made the employer audience aware of this change through the Employer Quarterly Report, SSA's Business Services Online (BSO) website and at the National payroll reporting forums. The target audience for the special paragraph in the November 2007 through April 2008 letters was only a small portion of the total audience. They were among those who may not have had access to the internet and other notification methods that SSA utilized to make employers aware of this change.

In April 2008, SSA was due to remove this paragraph from the notices. The employers had received an adequate amount of time to obtain the information regarding this change in submission during the period when it was included in the letters. This was a temporary insertion in the letters that OMB was aware of when they approved these documents in 11/07. The date for removal of this paragraph was part of the original addendum. We are requesting to delete this insertion from the letters immediately instead of waiting until the renewal date of this document since the time-period for the initiation of the change has expired and SSA needs to update the letters accordingly. The letters are not up for renewal of OMB approval until 11/30/2010. This is too long a time-period for this outdated information to stay in the reconciliation letters.

Strike-throughs have been used to illustrate the wording that we request be deleted.

We have uploaded mock-ups of the revised cover letters, SSA-L93 and SSA-L94, to the IC as new Information Collection Instruments for OMB's review.