

# Schedule D (Form 941): Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations

(Rev. March 2005) Department of the Treasury—Internal Revenue Service

OMB No. 1545-0029

Employer Identification Number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address   
Number Street Suite or room number  
    
City State ZIP code

Phone number (  ) -

**Tax Year of Discrepancies (Fill in)**

Format: YYYY

**Type of Submission (Check one)**

Original

Corrected

## About this schedule

Each year the Internal Revenue Service (IRS) and the Social Security Administration (SSA) compare the totals on your Forms 941, *Employer's Quarterly Federal Tax Return*, with the totals on Forms W-2, *Wage and Tax Statement*, to verify that:

- the wages you reported on Forms 941 match those you reported on Forms W-2 (Copy A) so that your employees' social security earnings records are complete for benefit purposes; and
- you have paid the appropriate taxes.

Generally, the totals on your Forms W-2 (Copy A) should equal the totals you reported on Forms 941. Use this schedule if discrepancies exist between the totals you reported on those forms ONLY as a result of an acquisition, statutory merger, or consolidation. **In many cases, the information on this schedule should help the IRS resolve discrepancies without contacting you.** If you are an eligible employer who elects to use the alternate procedure set forth in Rev. Proc. 2004-53, explained in the instructions, you should file this schedule.

Read the separate instructions before you fill out this schedule.

## Part 1: Answer these background questions.

### 1. Are you filing this schedule —

after a statutory merger or consolidation? (See Rev. Rul. 62-60, 1962-1 C.B. 186 and Rev. Proc. 2004-53, 2004-34 I.R.B. 320.)

You are either:  an acquired corporation or  
 a surviving corporation.

OR

after an acquisition and you are using the alternate procedure under Rev. Proc. 2004-53, 2004-34 I.R.B. 320?

You are either:  a predecessor or  
 a successor.

2. The effective date of the statutory merger/consolidation or acquisition is . . . . .  /  /   
MM / DD / YYYY

### 3. The OTHER PARTY in this transaction is . . .

Other party's EIN   -

Other party's name

Trade name (if any)

Address   
Number Street Suite or room number  
    
City State ZIP code

Phone number (  ) -

**Next** ➔

Your EIN   -

Name (not your trade name)

Other party's EIN   -

<b>Tax Year of Discrepancies (Fill in)</b>			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Format: YYYY			

**Part 2: Tell us about the discrepancies with your returns.**

	<i>Column A</i>	-	<i>Column B</i>	=	<i>Column C</i>
	<b>Amount you reported to IRS for the tax year</b>		<b>Amount you reported to SSA for the tax year</b>		<b>The difference</b>
	Totals from Forms 941 as corrected by any Forms 941c		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
4. social security wages	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
5. Medicare wages and tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
6. social security tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
7. federal income tax withheld	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
8. advance earned income credit (EIC) payments	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>

If you are filing for one transaction only, STOP here. If you are filing for more than one transaction, go to Part 3.

**Part 3: Fill this part out ONLY if you are filing more than one Schedule D (Form 941) for any calendar year.**

9. File one Schedule D (Form 941) for each separate transaction. This is schedule  of . (Example: This is schedule 1 of 3.)

	<i>Column A</i>	-	<i>Column B</i>	=	<i>Column C</i>
	<b>Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)</b>		<b>Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)</b>		<b>The difference</b>
	Totals from Forms 941 as corrected by any Forms 941c		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
10. social security wages	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
11. Medicare wages and tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
12. social security tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
13. federal income tax withheld	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
14. advance earned income credit (EIC) payments	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>