

**Social Security Administration**  
**Retirement, Survivors and Disability Insurance**  
**Important Information, Immediate Reply Required**

Date: MM/DD/YY  
EIN: 99-9999999

**COMPANY NAME**  
**ADDRESS 1**  
**ADDRESS 2**  
**CITY, ST 99999-9999**

We recently found that our wage reports for your employees may not be correct. We need your help to correct them.

Each year we check our processed wage totals for the Forms W-2 you sent us against totals for the Forms 941, 943, 944 or Form 1040 Schedule H employment tax returns you filed with the Internal Revenue Service (IRS).

**What We Found**

The wage totals did not match for the year shown on the enclosed questionnaire. As explained in the enclosed pamphlet, there may be several reasons why these totals do not match. Most often, it is because we have not received all the Forms W-2 that are due or smaller W-2 wage amounts were reported to us than were reported to IRS on your Forms 941, 943, 944 or Schedule H.

**What You Should Do**

Please check your records to make sure you have correctly reported your employees' wages or to see if there is any other reason for the different wage totals. Then, fill out the enclosed questionnaire and return it with the requested information within 45 days.

Enclosure(s):  
Pub 16-002  
Return Envelope

See Next Page

SSA-L-93-SM (11-07)

999999999-04-MMDDYY  
FORM APPROVED OMB NO. 0960-0432

We've enclosed a pamphlet that includes information to help you complete the questionnaire.

If the questionnaire shows only IRS wage totals, it means we do not have copies of any Form W-2 wage reports for your employees for that year. Otherwise, it shows that the Form W-2 wage totals we have in our records are less than those on the Forms 941, 943, 944 or Schedule H returns you filed with IRS.

We've also enclosed a self-addressed envelope. If you cannot use the envelope, please mail the completed questionnaire and requested information only to:

**Social Security Administration  
Metro West  
P.O. Box 33021  
Baltimore, Maryland 21290-3021**

We cannot correct your employees' wage records unless you give us the information that we requested. This information is important because it could affect your employees' rights to future Social Security benefits and the amount of those benefits. Please make sure that the information you give us will resolve the problem. You should keep your wage records for the tax year in question for the next four years.

**If We Do Not Receive This Information**

If you do not send the information we need to correct your employees' wage records, we will refer this matter to the IRS. If the IRS finds that you made a reporting error, IRS may charge penalties of up to \$100 per missing Form W-2 or 10 percent of the amount of income reported, whichever is greater.

**If You Have Any Questions**

If you have any questions about this letter, please refer to the enclosed pamphlet. If you still have questions, please write to us at the above address or call us at 1-800-772-6270 between 7:00 A.M. and 7:00 P.M., Eastern time, Monday through Friday.

Carolyn L. Simmons  
Associate Commissioner for  
Central Operations

SSA-L-93-SM (11-07)

**PRIVACY/PAPERWORK ACT NOTICE**

We are allowed to collect facts about your employees under section 205(c)(2)(A) of the Social Security Act (42 U.S.C.) (405)(C)(2)(A). Your help will allow us to properly credit the earnings records for your employees. You do not have to give us these facts, but, if you do not, we will refer your case to IRS.

We may also use the information you give us when we match records by computer. Matching programs compare our records with those of other Federal, State, or local government agencies. Many agencies may use matching programs to find or prove that a person qualifies for benefits paid by the Federal government. The law allows us to do this even if you do not agree to it.

Explanations about these and other reasons why information you provide us may be used or given out are available in Social Security offices. If you want to learn more about this, contact any Social Security office.

**Paperwork Reduction Act Statement** - This information collection meets the requirements of 44 U.S.C. § 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 30 minutes to read the instructions, gather the facts, and answer the questions. *You may send comments on our time estimate above to: SSA, 6401 Security Blvd, Baltimore, MD 21235-6401. Send only comments relating to our time estimate to this address, not the completed form.*

SSA-L-93-SM (11-07)

99999999-04-MMDDYY  
FORM APPROVED OMB NO. 0960-0432