

**Addendum to the Supporting Statement for:
Forms SSA-L-93- SM, SSA-L-94-SM, SSA-95-SM and SSA-97-SM
Missing Wage Reports Letters and Questionnaires
26 CFR 31.6051-2
OMB No. 0960-0432**

Revision to the Collection Instrument

Changes to SSA-L-93-SM and SSA-L-94-SM

We are making the following changes to SSA-L-93-SM and SSA-L-94-SM:

Change 1: We are moving the heading “**Important Information, Immediate Reply Requested**”

Justification 1: By moving the location of this heading directly above the body of the letter, it should capture the employer’s attention and emphasize the need for an immediate response. The “missing” letters are sent the first quarter of each year, and many times the employers put them aside as a low priority.

Change 2: We are including the wording “Tax Year” on page 1 of the letters.

Justification 2: We are including “Tax Year” on the letters , because it is currently shown only on the questionnaire. Often addressee separates the letter and questionnaire, and the responder does not receive all the information necessary to respond to the request.

Change 3: We are adding new language to the letters via a “NOTE”, informing employers that SSA no longer accepts magnetic media submissions. We are also adding language to encourage all employers to file electronically.

Justification 3: We are adding new language because SSA continues to receive W-2 magnetic media submissions. A “NOTE” was previously included in the Reconciliation letters, which we sent out from November 2007- April 2008, informing employers of the effective date we would no longer accept this type of submission. This was a “heads-up” for employers that we removed after April 2008. Since we continue to receive this type of submission, we would like to include this information in the Reconciliation letters. We also want to continue to encourage employers to file their wage reports electronically.

Change 4: We are replacing the language in the first sentence to the paragraph under the heading “What We Found.” We are also correcting clerical/grammatical errors throughout the letters as noted in the samples provided.

Old Language: The wage totals did not match for the year shown on the enclosed questionnaire. As explained in the enclosed pamphlet, there...

New Language: W-2/W-2c totals processed by SSA (Social Security wages and tips, and Medicare wages and tips) did not match the totals reported to IRS for the EIN and tax year above. (See questionnaire enclosed.)

Justification 4: Improve clarity and readability.

Changes to SSA-95-SM

We are making the following changes to SSA-95-SM (First and Second Request):

Change 5: We are changing the language next to IRS Data

Old Language: IRS Data (Forms, 941,941,943,944 or Schedule H) for Tax Year: YYY

New Language: IRS Data (941,943,944 or Schedule H (Form 1010) electronic and/or paper returns) for Tax Year: YYYY

Justification 5: We took out the word Forms and listed the forms. We added Form 1040 in parenthesis after Schedule H, because it is part of the title of this form. We added Electronic and/or paper returns to emphasize that the employers file tax returns with the IRS either electronically or on paper.

Under **Check and Complete** section, adding language to the following:

Change 6: Under number one after second parenthesis, we are adding the word “paper”

Old Language:

() Enclosing the original Copy A of Forms W-2 and W-3, or

New Language

() Enclosing the original Copy A of paper Forms W-2 and W-3, or

Justification 6: We added the word “paper” to the language to clean up the current language and provide a document that is clear and concise.

Change 7: We added a caution statement under the last parenthesis under number 1, 2, and 4 in the **Check and Complete** section.

Justification 7: We are including new language because we want to remind the employer that since they received a reconciliation notice and are filing their report electronically, the e-file submission must include the RECON indicator at the time of upload, and they must enclose the electronic receipt showing the Wage File ID (WFID).

Change 8: We changed the language in the first parenthesis under number 2 of the Check and Complete section by adding “for the TY” to the sentence.

Old language:

I filed Forms W-2 under the EIN show above, and I am now taking the following action for the wages I previously reported (check one):

New language

I filed Forms W-2 under the EIN for the TY show above, and I am now taking the following action for the wages I previously reported (check one):

Justification 8: We added “for the TY” to ensure the employer filed their wage reports under the correct tax year. One reason for a discrepancy could be a wrong tax year filing.

Change 9: We changed the language in number 2 of the Check and Complete section by adding “paper” to the sentence (second parenthesis).

Old language:

Enclosing legible copies of Forms W-2 and W-3, or...

New language

Enclosing legible copies of paper Forms W-2 and W-3, or...

Justification 9: Improve clarity.

Change 10: We changed the language in number 3 of the Check and Complete section

Old language: I filed Forms W-2 under EIN _____, rather than the EIN shown above. (Attach legible copies of Forms W-2 and W-3.)

New language: I filed Forms W-2 under EIN _____, rather than the EIN shown above. Attach legible copies if on paper. Enter the Wage File ID (WFID) if electronic (or other proof of filing if a third-party, such as a payroll service e-filed for you).

Justification 10: We included “if on paper” to differentiate between paper and electronic filing. We want the submitter to send the paper reports along with the questionnaire to the address shown on the questionnaire; respondents sometimes send it directly to the Wilkes-Barre Data Operations Center (WBDOC) instead of Metro West. We included the language “Enter the Wage File ID (WFID) if electronic (or other proof of filing if a third-party, such as a payroll service e-filed for you)” to remind the employer that since they received a reconciliation notice and are filing their report electronically, the e-file submission must include the RECON indicator at the time of upload. It is also a reminder to the employer to include this information even if electronically filed by another type of submitter.

Change 11: We are changing the language under **Check and Complete** in item #4 so that employers no longer have the option of submitting listings of earnings information to

SSA. We also added two additional options under #4. We have added bold and italics at various points throughout the document.

Old language:

I filed but cannot locate my copies of Forms W-2 and W-3. (Attach an explanation of why you cannot locate the records and a list of all names, total wage amounts, and Social Security numbers for your employees for the year shown above.

New language:

I filed but cannot locate my copies of Forms W-2 and W-3. I am now taking the following action (check one):

- Enclosing duplicate copies of paper Forms W-2 and W-3, or
- Sending SSA an electronic file.

Justification 11: We are making this language change so that employers will no longer submit listings of earnings information that have to be processed manually. As currently written, the employer can select this option when they state they previously filed but cannot locate their copies of the IRS forms. It allows him/her to submit a listing of names, social security numbers, and total wage amounts in lieu of submitting Forms W-2 and W-3. These wage listings are considered non-standard forms and cannot be processed through the scanning operations at SSA's WBD0C. Last year, the WBD0C returned non-standard forms to the employers to comply with IRS standards and be machine readable. The expectation is for employers to adhere to the IRS guidelines, which means SSA should no longer accept nonstandard forms. The revised language will assure that the employer submits wage reports in the proper manner. Bold and italics added will improve clarity and readability.

Change to SSA-97-SM

We are making the following change to SSA-97-SM (First and Second Request):

Change 12: Added the word "or annually" to the introduction statement, and added Form 1040 in parenthesis next to Schedule H.

Justification 12: Form 1040 is part of the title of Schedule H. We added the words "Or annually", because some forms listed are annual reporting forms

Under **Check and Complete** section, adding language to the following:

Change 13: We added the word "paper" to numbers 2, 3, 6 and 7 under the Check and Complete Section

Justification 13 We added the word "paper" to the language to clean up the current language and provide a document that is clear and concise.

Change 14: We added a caution statement under the last parenthesis under number 1 and 2 in the **Check and Complete** section.

Justification 14: We are including new language because we want to remind the employer that since they received a reconciliation notice and are filing their report electronically, the e-file submission must include the RECON indicator at the time of upload, and they must enclose the electronic receipt showing the Wage File ID (WFID).

Change 15: We changed the language in number first parenthesis under in number 2 of the Check and Complete section by adding “for the TY” to the sentence.

Old language:

I filed Forms W-2 under the EIN show above, and I am now taking the following action for the wages I previously reported (check one):

New language

I filed Forms W-2 under the EIN for the TY show above, and I am now taking the following action for the wages I previously reported (check one):

Justification 15: We added “for the TY” to ensure the employer filed their wage reports under the correct tax year. One reason for a discrepancy could be a wrong tax year filing.

Change 16: We changed the language in the Note section on the Information About The Data You Send SSA section. We replaced the language “To get more...” with “For more...” We have added bold and italics throughout the document.

Justification 16: To provide a clear and concise document.

Minor Revisions to the Collection Instrument

SSA is making the following revisions:

We are revising the PRA statement to reflect our current boilerplate language. The current language, which dates back to the last reprint of the form, is now outdated.

SSA’s Office of the General Counsel is conducting a systematic review of SSA’s Privacy Act Statements on agency forms. As a result, SSA is updating the Privacy Act Statement on the first page of the form.