

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

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

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

**Important Information, Immediate Reply Requested**

We informed you earlier that the wage reports we have for your employees may not be correct. We asked you for information to help us correct them, but we have not heard from you. It is important that we receive this information promptly.

**NOTE:** SSA no longer accepts magnetic media submissions. We encourage you to file your wage reports electronically, using Business Services Online (BSO). Additional information on wage report filing can be obtained by accessing our employer reporting website at: [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**What We Found**

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). ~~The Form W-2 wage totals on our records and the wage totals on your IRS Forms 941, 943, 944 or Schedule H do not match for the year shown on the enclosed questionnaire.~~ There may be several reasons why these totals do not match. **Most often, it is because we** ~~We may not have~~ **not** received all the Forms W-2 that are due, ~~or you may have reported~~ smaller W-2 wage amounts were reported to SSA ~~to us~~ than were ~~you~~ reported to IRS **on your Forms 941, 943, 944 or Schedule H (Form 1040).**

**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:  
Return Envelope

See Next Page

SSA-L-94-SM (11-07)

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

### About 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 tax 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 (Form 1040) returns you filed with IRS.

For your convenience we have 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. Always keep your wage records for four (4) years to back up your wage and tax reports, should SSA or IRS have questions about them at a later date. 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 requested information to correct your employees' wage records or contact us within 45 days, we will must refer this matter to IRS. If the IRS finds that you made a reporting error, they IRS may charge you a penalty. 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, 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

See Revised Privacy Act  
Statement

**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.*

See Revised Paperwork Reduction  
Act Statement

***SSA will insert the following revised Privacy Act Statement into the form at its next scheduled reprinting:***

Missing and Discrepant Wage Reports and Letter Questionnaire, SSA-L-94-SM  
Privacy Act Statement  
Collection and Use of Personal Information

Section 205(c)(2)(A) of the Social Security Act, as amended (42 U.S.C. 405(c)(2)(A)), authorizes us to collect this information. We will use the information you provide to help us to properly credit the earnings records for your employees. The information you provide on this form is voluntary. However, failure to provide all or part of the requested information will result in referral of your case to the Internal Revenue Service.

We rarely use the information you provide on this form for any purpose other than for the reasons explained above. However, we may use it for the administration and integrity of Social Security programs. We may also disclose information to another person or to another agency in accordance with approved routine uses, which include but are not limited to the following:

1. To enable a third party or an agency to assist Social Security in establishing rights to Social Security benefits and/or coverage;
2. To comply with Federal laws requiring the release of information for Social Security records (e.g., to the Government Accountability Office, General Services Administration, National Archives Records Administration, and the Department of Veterans Affairs);
3. To make determinations for eligibility in similar health and income maintenance programs at the Federal, State, and local level; and
4. To facilitate statistical research, audit or investigative activities necessary to assure the integrity of Social Security programs.

We may also use the information you provide in computer matching programs. Matching programs compare our records with records kept by other Federal, State, or local government agencies. Information from these matching agencies can be used to establish or verify a person's eligibility for Federally-funded or administered benefit programs and for repayment of payments or delinquent debts under these programs.

A complete list of routine uses for this information is available in our System of Records Notices entitled Earnings Recording and Self-Employment Income System 60-0059. The notice, additional information regarding this form, and information regarding our system and programs, are available on-line at [www.socialsecurity.gov](http://www.socialsecurity.gov) or at your local Social Security office.

***SSA will insert the following revised PRA Statement into the form at its next scheduled reprinting:***

**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. ***Send only comments relating to our time estimate above to: SSA, 6401 Security Blvd, Baltimore, MD 21235-6401.***