

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

(Rev. March 2010) 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.

DRAFT AS OF

March 1, 2010

### 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, 2004-2 C.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, 2004-2 C.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   -

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

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

|  | Column A  | - | Column B   | = | Column C              |
|--|---|---|--|---|-----------------------|
|  | <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 941-X |   | 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.)

|   | Column A  | - | Column B  | = | Column C              |
|---|---|---|---|---|-----------------------|
|   | <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 941-X   |   | 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"/>  |