

**Request for Non-Substantive Changes**  
**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***

**Change 1:**

**Old Language:** We recently found that wage reports submitted 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 the Forms 941, 943, 944 or Schedule H (Form 1040) employment tax returns you filed with the Internal Revenue Service (IRS).

**New Language:** We recently found that wage reports you submitted for your employees may not be correct. We need your help to correct them. Each year we check our wage totals for the Forms W-2 you send us against the Forms 941, 943, 944 or Schedule H (Form 1040) employment tax returns you file with the Internal Revenue Service (IRS).

**Justification 1:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 2:** We are moving the second paragraph “**NOTE:** SSA no longer accepts magnetic media submissions. We encourage you to file your wage reports electronically, using Business Services Online (BSO). You can find more information on wage report filing by going to our employer reporting website at: URL” to the What You Should Do section.

**Justification 2:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 3:**

We are revising the language under the What We Found Section

**Old 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). 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 SSA than were reported to IRS on

your Forms 941, 943, 944 or Schedule H (Form 1040).

**New Language:** The W-2/W-2c totals we processed (Social Security wages and tips, and Medicare wages and tips) did not match the totals you reported to IRS for the EIN and tax year above. (See questionnaire enclosed). 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 SSA than what you reported to IRS on your Forms 941, 943, 944 or Schedule H (Form 1040).

**Justification 3:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 4:** We are revising the language under the What You Should Do section

**Old Language:** 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.

**New Language:** Please check your records. Make sure you have correctly reported your employees' wages. See if there is any other reason for the different wage totals. Then, fill out the enclosed questionnaire and return it with within 45 days.

**Justification 4:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 5:** We are revising the language under the About the Questionnaire section.

**Old Language:** 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 the IRS.

We have enclosed a pamphlet entitled “*Don’t Let Your Employees Down*” that includes information to help you complete the questionnaire. Also see “Reconciliation Process” at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

For your convenience, we have 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.

**New Language:** 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. Or, it may show that the Form W-2 wage totals we have in our records are less than those that are on the Forms 941, 943, 944 or Schedule H (Form 1040) returns you filed with the IRS.

We have enclosed a pamphlet entitled *Name* with information to help you complete the questionnaire. Or, you can go to “Reconciliation Process” at URL.

For your convenience, we have also enclosed a self-addressed envelope. If you cannot use the envelope, please mail the completed questionnaire and requested information 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. 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, in case SSA or the IRS have questions about them later.

**Justification 5:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 6:** We are revising the language under If We Do Not Receive This Information section.

**Old Language:** 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, **they may charge you a penalty.**

**New Language:** If you do not send the information we need, we will refer this matter to the IRS. If the IRS finds that you made a reporting error, **they may charge you a penalty.**

**Justification 6:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 7:** We are revising the language under If You Have Any Questions section.

**Old Language:** If you have any questions that cannot be answered by the enclosed pamphlet or the website, 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.

**New Language:** If you have any questions not answered by the enclosed pamphlet or the website, please write to us at the above address or call us at phone between 7:00 A.M. and 7:00 P.M., Eastern time, Monday through Friday.

**Justification 7:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

## ***Changes to SSA-L-94-SM***

**Justification:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 8:** We are revising the language in the first paragraph.

**Old Language:** 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.

**New Language:** 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. We have not heard from you. It is important that we receive this information promptly.

**Justification 8:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 9:** We are moving the second paragraph “**NOTE:** SSA no longer accepts magnetic media submissions. We encourage you to file your wage reports electronically, using Business Services Online (BSO). You can find more information on wage report filing by going to our employer reporting website at: URL” to the What You Should Do section.

**Justification 9:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

### **Change 10:**

We are revising the language under the What We Found Section

**Old 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). 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 SSA than were reported to IRS on your Forms 941, 943, 944 or Schedule H (Form 1040).

**New Language:** The W-2/W-2c totals we processed (Social Security wages and tips, and Medicare wages and tips) did not match the totals you reported to IRS for the EIN and tax year above. (See questionnaire enclosed). 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 SSA than what you reported to IRS on your Forms 941, 943, 944 or Schedule H (Form 1040).

**Justification 10:** We are making these changes at the request of the Office of Open

Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 11:** We are revising the language under the What You Should Do section

**Old Language:** 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.

**New Language:** Please check your records. Make sure you have correctly reported your employees' wages. See if there is any other reason for the different wage totals. Then, fill out the enclosed questionnaire and return it within 45 days.

**Justification 11:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 12:** We are revising the language under the About The Questionnaire section.

**Old Language:** 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 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.

**New Language:** 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. Or, it may show that the Form W-2 wage totals we have in our records are less than those that are on the Forms 941, 943, 944 or Schedule H (Form 1040) returns you filed with IRS.

For your convenience, we have also enclosed a self-addressed envelope. If you cannot use the envelope, please mail the completed questionnaire and requested information to:

**Social Security Administration**  
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**P.O. Box 33021**  
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We cannot correct your employees' wage records unless you give us the information that we requested. This information is important. 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, in case SSA or the IRS have questions about them later.

**Justification 12:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 13:** We are revising the language under the If We Do Not Receive This Information section.

**Old Language:** If you do not send the requested information to correct your employees' wage records or contact us within 45 days, we will refer this matter to IRS. If the IRS finds that you made a reporting error, **they may charge you a penalty.**

**New Language:** If you do not send the information we need to correct your employees' wage records or you do not contact us within 45 days, we will refer this matter to IRS. If the IRS finds that you made a reporting error, **they may charge you a penalty.**

**Justification 13:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

## Changes to SSA-95-SM

**Change 14:** We are revising the language in the first paragraph.

**Old Language:** IRS records show that you paid taxes on the wages that appear below. However, SSA does not have a record of processing your Forms W-2 and W-3 for these wages. IRS requires you to send Forms W-2 to SSA.

**New Language:** IRS records show that you paid taxes on the wages that appear below. However, SSA does not have a record of your Forms W-2 and W-3 for these wages. IRS requires you to send Forms W-2 to SSA.

**Justification 14:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 15:** We are revising language under the Information About the Data You Send to SSA section

**Old Language:** The name, Social Security number and wage amounts on the Forms W-2 must be readable and complete. If we cannot read all information on the documents you submit, or if any of these items are missing, we cannot add the wages to the employee's wage record. If you need blank copies of the Forms W-2 or W-3, call IRS at 1-800-829-3676. If your copies of the Forms W-2 are illegible, please prepare duplicates on blank copies of the Forms W-2. Make sure the Forms W-2 show the year for which the wages are being reported.

**Note:** If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: *Specifications for Filing Forms W-2 Electronically (EFW2)*. For more information, go to our website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) or call SSA's Employer Reporting Branch at 1-800-772-6270 from 7:00 A.M. to 7:00 P.M., Eastern time, Monday through Friday.

**New Language:** The name, Social Security number, and wage amounts on the Forms W-2 must be readable and complete. If we cannot read all information on the documents you submit, or if any of these items are missing, we cannot add the wages to the employee's wage record. If you need blank copies of the Forms W-2 or W-3, call IRS at 1-800-829-3676. If your copies of the Forms W-2 are illegible, please prepare duplicates on blank copies of the Forms W-2. Make sure the Forms W-2 show the correct year for the wages you report.

**Note:** If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: *name*. For more information, please go to our website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) or call SSA's Employer Reporting Branch at phone from 7:00 A.M. to 7:00 P.M., Eastern time, Monday through Friday.



***Justification 15:*** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

***Change 16:*** We are revising the language under Return This Questionnaire section.

**Old Language:**

**Do not send cash, checks, or money orders to SSA. Tax payments are payable to the Internal Revenue Service.**

**New Language:**

**Do not send cash, checks, or money orders to SSA. Tax payments are payable to the Internal Revenue Service.**

***Justification 16:*** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

## Changes to SSA-97-SM

**Change 17:** We are revising the language in the first paragraph.

**Old Language:** IRS records show that, for the year below, you paid Social Security and/or Medicare taxes on more employee wages than SSA processed. The SSA processed wage amount is based on your Forms W-2 and W-3 reports. The total wages on your Forms W-2 and W-3 for a year should equal the sum of the amounts that you report quarterly or annually to IRS on your Forms 941, 943, 944 or on Schedule H (Form 1040).

**New Language:** IRS records show that, for the year below, you paid Social Security and/or Medicare taxes on more employee wages than SSA processed. We base our wage amount on your Forms W-2 and W-3 reports. The total wages on your Forms W-2 and W-3 for a year should equal the sum of the amounts that you report quarterly or annually to IRS on your Forms 941, 943, 944 or Schedule H (Form 1040).

**Justification 17:** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

**Change 18:** We are revising language under the Information About the Data You Send to SSA section

**Old Language:** The name, Social Security number and wage amounts on the Forms W-2 must be readable and complete. If we cannot read all information on the documents you submit, or if any of these items are missing, we cannot add the wages to the employee's wage record. If you need blank copies of the Forms W-2 or W-3, call IRS at 1-800-829-3676. If your copies of the Forms W-2 are illegible, please prepare duplicates on blank copies of the Forms W-2. Make sure the Forms W-2 show the year for which the wages are being reported.

**Note:** If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: *Specifications for Filing Forms W-2 Electronically (EFW2)*. For more information, go to our website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) or call SSA's Employer Reporting Branch at 1-800-772-6270 from 7:00 A.M. to 7:00 P.M., Eastern time, Monday through Friday.

**New Language:** The name, Social Security number, and wage amounts on the Forms W-2 must be readable and complete. If we cannot read all information on the documents you submit, or if any of these items are missing, we cannot add the wages to the employee's wage record. If you need blank copies of the Forms W-2 or W-3, call IRS at 1-800-829-3676. If your copies of the Forms W-2 are illegible, please prepare duplicates on blank copies of the Forms W-2. Make sure the Forms W-2 show the correct year for the wages you report.

**Note:** If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: *name*. For more information, please go to our website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) or call SSA's Employer Reporting Branch at phone from 7:00 A.M. to 7:00 P.M., Eastern time, Monday through Friday.

***Justification 18:*** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.

***Change 19:*** We are revising the language under Return The Questionnaire section.

**Old Language:**

**Do not send cash, checks or money orders to SSA. Tax payments are payable to the Internal Revenue Service.**

**New Language:**

**Do not send cash, checks, or money orders to SSA. Tax payments are payable to the Internal Revenue Service.**

***Justification 19:*** We are making these changes at the request of the Office of Open Government (OOG) to remove passive language and to reduce the reading grade level of the two notices.