

Schedule D (Form 941):

Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations

(Rev. June 2011) 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.

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.

| | <u>Column A</u> | - | <u>Column B</u> | = | <u>Column C</u> |
|---|---|---|--|---|-----------------------|
| | Amount you reported to IRS for the tax year | | Amount you reported to SSA for the tax year | | The difference |
| | 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 (for tax years ending before January 1, 2011) | <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.)

| | <u>Column A</u> | - | <u>Column B</u> | = | <u>Column C</u> |
|--|---|---|---|---|-----------------------|
| | Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941) | | Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941) | | The difference |
| | 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 (for tax years ending before January 1, 2011) | <input type="text"/> | - | <input type="text"/> | = | <input type="text"/> |