

Date: MM/DD/YYYY

Form Approved
OMB No. 0960-0432

**EMPLOYER QUESTIONNAIRE
DISCREPANCY BETWEEN IRS AND SSA RECORDS**

The 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 **Household Employment Taxes**).

IRS/SSA Data for Tax Year: YYYY

EIN: 99-9999999

Employer Name: Employer Name

| | Soc. Security Wages | Medicare Wages/Tips |
|---|----------------------------|----------------------------|
| Amount Reported on W-3: | \$999,999.00 | \$999,999.00 |
| Amount Processed by IRS: | \$999,999.00 | \$999,999.00 |
| Amount Processed by SSA: (from Forms W-2) | \$999,999.00 | \$999,999.00 |
| Difference Between IRS and SSA Processed Amounts: | \$999,999.00 | \$999,999.00 |

| | Soc. Security Tip Totals |
|---|---------------------------------|
| Amount Reported on W-3: | \$999,999.00 |
| Amount Processed by IRS: | \$999,999.00 |
| Amount Processed by SSA: (from Forms W-2) | \$999,999.00 |
| Difference Between IRS and SSA Processed Amounts: | \$999,999.00 |

CHECK AND COMPLETE

Check and complete any items that apply to your wage report for the tax year shown above.

1. () I did not file Forms W-2 with SSA. I am now taking the following action (check one):

- () Enclosing **is** the original Copy A of paper Forms W-2 and W-3, or
- () Sending SSA an electronic file.

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Caution: ~~You must identify this as a reconciliation file when you submit it! Enclose the electronic receipt showing the Wage File ID (WFID) as proof of filing.~~ If you are filing electronically, be sure to check the box indicating the submission is in response to a reconciliation notice. When you return this questionnaire, include a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.

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

Enclosed **are** legible copies of paper Forms W-2 and W-3, or

~~Sending SSA an electronic file.~~ Enclosed is a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.

Caution: ~~You must identify this as a reconciliation file when you submit it! Enclose the electronic receipt showing the Wage File ID (WFID) as proof of filing.~~

3. The Form W-2 amounts I reported earlier are incorrect. (Enclose Copy A of paper Forms W-2c and W-3c and attach legible paper copies of the corrected tax report if filed with the IRS.)

Note: Do not send **original** corrected tax reports (941, 943, 944 or Schedule H to SSA. Submit a **copy** of the corrected tax report to resolve this issue. It is your responsibility to send any tax reports directly to the IRS.

4. The Form W-2 amounts I reported earlier are correct. I incorrectly reported wage totals to the IRS. (Attach legible paper copies of the corrected tax report filed with the IRS.)

See “Note” under Item #3 above.

5. The difference is due to sick pay from a third party. (Attach an explanation that shows the name and EIN of the third party and the dollar amounts involved.)

6. I cannot explain the difference between SSA and the IRS records. (Attach legible copies of paper Forms W-2 and W-3 and the tax reports filed with the IRS.)

Note: Do not send **original** tax reports (941, 943, 944 or Schedule H to SSA. Submit a **copy** of the corrected tax report to resolve this issue. It is your responsibility to send any tax reports directly to the IRS.

7. I reported the same correct wage amounts to IRS that I reported to SSA. However, the IRS amounts shown above are incorrect. (Attach legible paper copies of the tax reports filed with the IRS.)

See “Note” under Item #6 above.

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8. Other _____

Your Name and Title

() _____
Daytime Phone, with area code

INFORMATION ABOUT THE DATA YOU SEND SSA

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: Specifications for Filing Forms W-2 Electronically (EFW2). For more information, please go to our website at 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.~~ **Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.**

RETURN THIS QUESTIONNAIRE

Please send all requested information to:

Social Security Administration, ~~Metro West~~
P.O. Box 33021
Baltimore, Maryland 21290-3021

Important: Do not send cash, checks, or money orders to SSA. ~~Tax payments are payable to the Internal Revenue Service.~~ **Send your tax payments directly to the Internal Revenue Service.**

PRIVACY/PAPERWORK ACT NOTICE

Missing and Discrepant Wage Reports and Letter Questionnaire
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 requested information will result in referral. **See revised Privacy Act Statement below.** However, failure to provide all or part of the information requested will result in referral to the Internal Revenue Service.

We rarely use the information you provide for purposes 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

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

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Privacy Act Statement Collection and Use of Personal Information

Section 205(c)(2)(A) of the Social Security Act, as amended, authorizes us to collect this information. We will use the information you provide to properly credit the employee's earnings record.

Furnishing us this information is voluntary. However, failing to provide us with all or part of the information may result in the referral of your case to the Internal Revenue Service.

We rarely use the information you supply us for any purpose other than to reconcile discrepancies from IRS and SSA employer-reported wages. However, we may use the information for the administration of our programs including sharing information:

1. To comply with Federal laws requiring the release of information from our records (e.g., to the Government Accountability Office and Department of Veterans Affairs); and,
2. To facilitate statistical research, audit, or investigative activities necessary to ensure the integrity and improvement of our programs (e.g., to the Bureau of the Census and to private entities under contract with us).

A complete list of when we may share your information with others, called routine uses, is available in our Privacy Act System of Records Notice 60-0059, entitled, Earnings Recording and Self-Employment Income System. Additional information about this and other system of records notices and our programs is available online at www.socialsecurity.gov or at your local Social Security office.

We may share the information you provide to other health agencies through computer matching programs. Matching programs compare our records with records kept by other Federal, State or local government agencies. We use the information from these programs to establish or verify a person's eligibility for federally funded or administered benefit programs and for repayment of incorrect payments or delinquent debts under these programs.

