

**Addendum to the Supporting Statement  
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 and SSA-L-94-SM**

We are making the following changes to SSA-L-93-SM and SSA-L-94-SM:

**Change 1:** We are adding the new language “Household Employment Taxes” and deleting “Form 1040.”.

**Justification 1:** Removing “Form 1040” and replacing it with “Household Employment Taxes” will assist in reducing employers inadvertently sending personal tax information on a regular Form 1040 for reconciliation cases. Form 1040 has different schedules, so naming the document decreases the likelihood of receiving the wrong form.

**Change 2:** We are adding the new language “These totals must equal...” on page 1 of the letters.

**Justification 2:** We are including this new language to emphasize the wage amounts reported to us should equal what the employer reports to the Internal Revenue Service (IRS).

**Change 3:** We are deleting the language included under the section **What We Found**.

**Justification 3:** We are displaying this information under **About the Questionnaire**.

**Change 4:** We are bulleting the information included under **What You Should Do**.

**Justification 4:** We are revising the format to improve clarity and readability.

**Change 5:** We are deleting the language “SSA no longer accepts magnetic media submissions” under the **Note**.

**Justification 5:** This information was included in earlier versions of the notice; however, it is no longer necessary for us to bring this information to employer’s attention.

**Change 6:** We are adding the new language “original and corrected” under the **Note**.

**Justification 6:** We are adding this language to emphasize that employers can file both their original and corrected versions of wage reports electronically.

**Change 7:** We are adding the new language “...and click on “Reconciliation” for more information” under **About the Questionnaire**.

**Justification 7:** We are adding this language to direct the employer to the reconciliation information.

**Change 8:** We are revising and adding language under the section **If We Do Not Receive This Information** to improve clarity. We are adding the new language “...or fail to respond to our request.”

**Justification 8:** We are adding this new language to alert the employer that we will contact the IRS if we do not receive a response to our reconciliation notice. This will encourage the employer to respond more timely.

**Change 9:** We are changing the language under **If You Have Any Questions**

**Old language:** between 7:00 A.M. and 7:00 P.M. Eastern time, Monday through Friday

**New language:** Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

**Justification 9:** We are making this change to have the language comply with how we show it in other agency notices.

### **Changes to SSA-95-SM**

We are making the following changes to SSA-95-SM (First and Second Request):

**Change 10:** We are adding the new language “Social Security and/or Medicare” to the first line under the heading.

**Justification 10:** We are making this change to have the language comply with how it is shown in other reconciliation notices.

**Change 11:** We are adding the new language “Household Employment Taxes” and deleting “Form 1040.”

**Justification 11:** Removing the wording “Form 1040” and replacing it with “Household Employment Taxes” will reduce employers inadvertently sending personal tax information on a regular Form 1040 for reconciliation cases. Form 1040 has different schedules, so naming the document decreases the likelihood of receiving the wrong form.

**Change 12:** We are revising the language under the **Caution**.

**Old Language: 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.

**New Language: Caution:** 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.

**Justification 12:** We are modifying the language to provide additional and clearer instructions for employers on how to accurately submit wage report files in response to a reconciliation notice. The revised language provides clarification assisting the employer from taking two separate types of actions at the BSO site.

**Change 13:** We are changing the language in item 2 of the **Check and Complete** section.

**Old language:** Sending SSA an electronic file.

**New language:** Enclosed is a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.

We are deleting the **Caution** under item 2. It is not applicable since no filing is necessary.

**Justification 13:** We are making this language change to coincide with the new language included under the **Caution** section that requests a copy of the BSO receipt be included as proof of filing.

**Change 14:** In Item 5 of the **Check and Complete** section, we are deleting the reference to attaching Form 1099 or 1040 to a Schedule SE or Schedule C. We also are adding another option under item 5.

**Justification 14:** Attaching a Form 1099 or 1040 to the Schedule SE or Schedule C is no longer necessary. We are also including the option to indicate that the self-employed individual had employees working for him. We are now covering all the possible options for the self-employed individual.

**Change 15:** We are changing the language under **Information About the Data You Send SSA**

**Old language:** from 7:00 A.M. and 7:00 P.M. Eastern time, Monday through Friday

**New language:** Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

**Justification 15:** We are making this change to have the language comply with other agency notices.

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

**Old language:** Tax payments are payable to the Internal Revenue Service

**New Language:** Send your tax payments directly to the Internal Revenue Service.

**Justification 16:** We are making this change to improve clarity and emphasize that all payments should be sent to the IRS, not SSA.

### **Changes to SSA-97-SM**

We are making the following changes to SSA-97-SM (First and Second Request):

**Change 17:** We are adding the new language “Household Employment Taxes” and deleting “Form 1040”.

**Justification 17:** Removing the wording “Form 1040” and replacing it with “Household Employment Taxes” will assist SSA in reducing employers inadvertently sending personal tax information on a regular Form 1040 for reconciliation cases. Since Form 1040 has different schedules, naming the document decreases the likelihood of receiving the wrong form.

**Change 18:** We are revising the language under the **Caution**.

**Old Language: 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.**

**New Language: Caution:** 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.

**Justification 18:** We are modifying the language to provide additional and clearer instructions for employers on how to accurately submit wage report files in response to a reconciliation notice. The revised language provides clarification to assist the employer from mistakenly taking two separate types of actions at the BSO site.

**Change 19:** We are changing the language in item 2 of the **Check and Complete** section.

**Old language:** Sending SSA an electronic file.

**New language:** Enclosed is a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.

We are deleting the **Caution** under item 2. It is not applicable since no filing is necessary.

**Justification 19 :** We are making this language change to coincide with the new language included under the **Caution**, which requests a copy of the BSO receipt be included as proof of filing.

**Change 20:** Under **Check and Complete**, numbers 3, 4, 6, and 7 we are adding a **Note** advising the employer not to send us original copies of IRS tax reports.

**Justification 20:** We are adding the new note to make the employers aware that SSA should be receiving only copies of IRS tax reports, and all original documents should be sent to the IRS

**Change 21:** We are changing the language under **INFORMATION ABOUT THE DATA YOU SEND SSA, Note: ...**

**Old language:** between 7:00 A.M. and 7:00 P.M. Eastern time, Monday through Friday

**New language:** Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

**Justification 21:** We are making this change to have the language comply as is in other agency notices.

**Change 22:** We are changing the language under **Return This Questionnaire** section.

**Old language:** Tax payments are payable to the Internal Revenue Service

**New Language:** Send your tax payments directly to the Internal Revenue Service.

**Justification 22:** We are making this change to improve clarity and emphasize that all payments should be sent to the IRS, not SSA.

### **Other Minor Revisions to the Collection Instruments**

SSA is making minor editorial revisions to these documents to comply with the agency's plain language requirements. We are also updating return address information and updating the Privacy Act Statement.

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