

**Justification for the Non-Substantive Changes for
Social Security Administration's Internet Replacement Forms SSA-1099 and SSA-1042S
20 CFR 401.45
OMB Control No. 0960-0583**

Background

The Social Security Administration (SSA) began issuing Social Security Benefit Statements (Forms SSA-1099 and 1042S) in 1985 for tax year 1984 when Social Security benefits first became subject to the Federal Income Tax, in accordance with the provisions of *Public Law 98-21* (the Social Security Amendments of 1983). In addition, SSA issues Social Security Benefit Statements annually to entitled beneficiaries (Title II recipients only). Beneficiaries use Forms SSA-1099 and SSA-1042S to determine: (1) if their Social Security benefits are taxable, and (2) the amount they need to report to the IRS. If the entitled beneficiaries lose their Social Security Benefit Statements, they may submit a request for a replacement to SSA after they establish their identities through SSA's authentication process, and SSA authorizes the request.

SSA specifies the current process for requesting a replacement Form SSA-1099/SSA-1042S in OMB clearance number 0960-0583, and allows users to request a replacement Form SSA-1099/SSA-1042S, after January 31st, for the prior tax year (e.g., a request made in 2015 for a 2014 SSA-1099), using SSA's Internet request form or our automated telephone application. Once the beneficiaries complete the necessary steps to make the request, SSA notifies them that the United States Postal Service (USPS) will deliver their replacement form to their address of record within 10 days.

SSA is in the process of improving the current request a replacement Social Security Benefit Statement (SSA-1099/SSA-1042S) process, for FY 2015. Effective February 1, 2015, SSA will discontinue and remove the current Internet replacement SSA-1099/SSA-1042S application. Instead, we will require Internet requestors to authenticate using SSA's Public Credentialing and Authentication Process (OMB No. 0960-0789), after which they will access the request option within the [mySocial Security](#) portal. In addition, this new process will allow requestors immediate online viewing, printing, saving, and mailing options for their replacement Form SSA-1099/1042S.

Making the replacement SSA-1099/SSA-1042S available through [mySocial Security](#) will simplify the process to request a replacement SSA-1099/SSA-1042S. Once the beneficiary goes through the credentialing and authentication process (OMB No. 0960-0789), SSA will not need to collect any additional data from the requestor to allow them to view or request a mailed replacement Form SSA-1099/SSA-1042S. The [mySocial Security](#) user will simply select the appropriate box, and SSA's system will automatically generate the request.

This change provides for an enhanced web application and improves the user's experience when requesting a replacement Form SSA-1099/SSA-1042S through the Internet. SSA will not make changes to the current automated telephone application. We will continue to allow beneficiaries to request a mailed replacement using the automated telephone application, in addition to the revised Internet application within the [mySocial Security](#) portal.

We will make the revisions listed below by **February 1, 2015**. SSA will let OMB know through a new Change Request if any of the following planned revisions change prior to implementation.

Revisions to the Collection Instrument

- ***Change #1:*** We are discontinuing and removing the current Internet application for the replacement Form SSA-1099/SSA-1042S request, and making future online requests for replacement SSA-1099/SSA-1042S available only through the [mySocial Security](#) portal, thus allowing immediate online viewing, printing, and saving to the beneficiary from within the [mySocial Security](#) portal.

Justification #1: As per the current [mySocial Security](#) portal requirement, after the individuals properly authenticate and register using SSA's Public Credentialing and Authentication process (OMB No. 0960-0789), they will experience a simplified process for accessing "Replacement Documents" and requesting a replacement Form SSA-1099/SSA-1042S using the [mySocial Security](#) portal. Since the [mySocial Security](#) portal users complete authentication through the registration process, SSA will no longer require additional information from them for the replacement Form SSA-1099/SSA-1042S request. This enhances the usability for the requestors for easy access to this request through the [mySocial Security](#) portal. Users will continue to be able to request a replacement Form SSA-1099/SSA-1042S using the automated telephone application.

- ***Change #2:*** We are revising the burden hours and number of respondents for this collection to reflect the difference in the number of users, as a result of our discontinuation of the current Internet application; and the change in burden since we will no longer need to ask additional questions once the Replacement Form SSA-1099/SSA-1042S request becomes available through the [mySocial Security](#) portal.
- ***Justification #2:*** The current collection reflects two options for beneficiaries to request a replacement SSA-1099/SSA-1042S: (1) SSA's Internet request form, or (2) SSA's automated telephone application. However, by discontinuing the current internet request application and making future online requests for replacement Form SSA-1099/SSA-1042S available

through the [mySocial Security](#) portal, we will modify the number of respondents under this collection so that it only reflects the automated telephone application.

Revisions to the Public Reporting Burden

We are adjusting the reporting burden to reflect the revised number of respondents under this collection resulting from discontinuing the current Internet application for the Replacement Form SSA-1099/1042S and replacing it with a new process through the [mySocial Security](#) portal.

The following chart shows the revised burden figures:

Modality of Completion	Number of Respondents	Frequency of Response	Average Burden Per Response (minutes)	Estimated Total Annual Burden (hours)
Automated Telephone Requests	190,413	1	2	6,347
National 800 Number Network	566,667	1	3	28,333
Calls to Local Field Offices	783,333	1	3	39,167
Other (program service centers)	90,000	1	3	4,500
Totals	1,630,413			78,347

With the discontinuation of the current Internet version of this information collection, we are reducing the burden by 24,232 hours. This new burden figure of **78,347** hours represents the total burden for all modalities of the collection which we will continue to offer to the public.