

**Justification for Non-Substantive Changes for SSA-21
Supplement to Claim of Person Outside the United States
20 CFR 422.505(b), 20 CFR 404.460, 20 CFR 404.463, 42 CFR 407.27(c)
OMB No. 0960-0051**

Revisions to the Collection Instrument

Form SSA-21 changes:

After we received OMB Approval on 1/6/15, we found minor changes on the SSA-21 we need to correct for comprehension purposes and consistency on the form before we publish the revised version:

- **Change #1:** We are making changes to Question 3. We removed the period after “a” shown highlighted on the mock-up SSA-21, and we also added and updated the text in the NOTE section.

Justification #1: We are making these changes to be consistent with the references to lines (b), (c), and (d). We updated the NOTE section to be more accurate and deleted the following line because it repeated what was in the Item 3 instructions already: “If you need more space, use the “REMARKS” section on page 3.”

- **Change #2:** The highlighted language on the mock-up shows changes for active voice.

Justification #2: We made these changes to conform to agency standards.

- **Change #3:** We changed the labels for the “date” boxes to “Date (Mo-Yr)” in questions 5, 6, 10, and 11.

Justification #3: We made these changes to be consistent: “Date (Mo – Yr)”

- **Change #4:** The instructions at the top of Page 2, second paragraph, and first sentence need to be in active voice.

Justification #4: We made these changes to conform to agency standards.

- **Change #5:** We changed “in the same way as the income of a person living in the U.S.?” to “regardless of where he or she is living.”

Justification #5: We changed that statement for readability.

- **Change #6:** Deleted a blank line after Item 17-d. and before REMARKS.

Justification #6: We made these changes to remove unnecessary spacing.

- **Change #7:** In the CERTIFICATION AND SIGNATURES section, we changed the word “penalty” to “penalties”.

Justification #7: In order for the SSA-21 to be considered an acceptable substitute form for the IRS W-8BEN form, it must contain an identical signature-under-penalties-of-perjury statement according to Section 1.1441-1 (e)(vi) of the Internal Revenue Code.

- **Change #8:** We changed the Script at the top of page 2 of the Form SSA-21.

Justification #8: We did this to match the scripts.

SSA-21 MCS Macros changes:

We included the SSA-21 MCS Macros for the Modernized Claims System (MCS) in the information collection request approved on 1/6/15. As we mentioned in the addendum, we implemented the MCS Macros in MCS for limited use on a trial basis. The MCS Macros propagate into the MCS REMARKS screen.

As we prepare to expand use of the SSA-21 MCS Macros to all MCS users, we are requesting approval of the following MCS Macros changes. We are requesting these changes to make the MCS Macros easier to understand and use, and to match the Form SSA-21 more closely. The new information we will collect because of these changes, matches the information we already collect on Form SSA-21:

- **Change #1:** We added numbers 1, 2, and 3.

Justification #1: We did this to identify each group of questions.

- **Change #2:** We used bold text for the numbers and questions.

Justification #2: We did this to add emphasis.

- **Change #3:** Question 1: Users would previously type over any of the four labels “mm/yy-mm/yy” to provide dates of U.S. presence of 30 days or more. We eliminated these labels and now describe the information and format needed as follows: “Dates of U.S. presence of 30 days or more up to 3 occurrences: mm/dd/yy-to-mm/dd/yy:”

Justification #3: We made these changes so that users can add dates without having to overwrite the labels.

- **Change #4:** We deleted the following question: “Do you understand that you cannot be considered a U.S. resident in any year you claim a tax treaty benefit as a resident of another country? (Y/N)”.

Justification #4: We deleted that question because it was confusing and preceded the leading questions.

- **Change #5:** In Questions 2 and 3, we put the “NO” response with instructions following a “+” sign inside parenthesis (), and put the “YES” response plus additional questions connected with a “+” sign grouped inside parenthesis ().

Justification #5: We made the change using parenthesis () and “+” signs to keep instructions and additional questions connected to responses.

- **Change #6:** Question (3): We removed the list of tax treaty countries that exempt or reduced tax withholdings. We now ask for the name of the country and the dates of residency if the user answers “YES” to the question.

Justification #6: We made this change because there is a list of the countries that are tax exempt or have reduced tax withholdings in the script to use the macros.

We will implement the changes immediately upon OMB approval.