

Addendum to the Supporting Statement
Forms SSA-L-93- SM, SSA-L-94-SM, SSA-95-SM and SSA-97-SM
Missing and Discrepant Wage Reports Letters and Questionnaires
26 CFR 31.6051-2
OMB No. 0960-0432

Revision to the Collection Instrument

Changes to both the 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: We included this information 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 the SSA-95-SM only:

- **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 what is 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 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:**

- o 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.

- o 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 go to the IRS, not SSA.

Changes to the SSA-97-SM only:

- **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 go 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 go to the IRS, not SSA.

Other Minor Revisions to the Collection Instruments

- **Change #23:** We are revising the Privacy Act Statement on Form SSA-95-SM.

Justification #23: SSA's Office of the General Counsel is conducting a systematic review of SSA's Privacy Act Statements on agency forms. As a result, SSA is updating the Privacy Act Statement on the form.

- **Change #24:** We are revising the Privacy Act Statement on Form SSA-97-SM.

Justification #24: SSA's Office of the General Counsel is conducting a systematic review of SSA's Privacy Act Statements on agency forms. As a result, SSA is updating the Privacy Act Statement on the form.

SSA will implement the changes above upon OMB approval.

These actions do not affect the public reporting burden.