

# Schedule D (Form 941):

## Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations

(Rev. June 2011) Department of the Treasury—Internal Revenue Service

OMB No. 1545-0029

Employer Identification Number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Phone number

**Tax Year of Discrepancies (Fill in)**

Format: YYYY

**Type of Submission (Check one)**

Original

Corrected

### About this schedule

Each year the Internal Revenue Service (IRS) and the Social Security Administration (SSA) compare the totals on your Forms 941, *Employer's QUARTERLY Federal Tax Return*, with the totals on Forms W-2, *Wage and Tax Statement*, to verify that:

- The wages you reported on Forms 941 match those you reported on Forms W-2 (Copy A) so that your employees' social security earnings records are complete for benefit purposes; and
- You have paid the appropriate taxes.

Generally, the totals on your Forms W-2 (Copy A) should equal the totals you reported on Forms 941. Use this schedule if discrepancies exist between the totals you reported on those forms ONLY as a result of an acquisition, statutory merger, or consolidation. **In many cases, the information on this schedule should help the IRS resolve discrepancies without contacting you.** If you are an eligible employer who elects to use the alternate procedure set forth in Rev. Proc. 2004-53, explained in the instructions, you should file this schedule.

Read the separate instructions before you fill out this schedule.

### Part 1: Answer these background questions.

#### 1. Are you filing this schedule —

- After a statutory merger or consolidation? (See Rev. Rul. 62-60, 1962-1 C.B. 186 and Rev. Proc. 2004-53, 2004-2 C.B. 320.)
- You are either:  An acquired corporation or  A surviving corporation.
- OR

- After an acquisition and you are using the alternate procedure under Rev. Proc. 2004-53, 2004-2 C.B. 320?
- You are either:  A predecessor or  A successor.

2. The effective date of the statutory merger/consolidation or acquisition is . . . . .

MM / DD / YYYY

#### 3. The OTHER PARTY in this transaction is . . .

Other party's EIN   -

Other party's name

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Phone number

Next

Your EIN   -

Name (not your trade name)

Other party's EIN   -

|  |                      |                      |                      |
|--|----------------------|----------------------|----------------------|
| <b>Tax Year of Discrepancies (Fill in)</b> |                      |                      |                      |
| <input type="text"/>                       | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Format: YYYY                               |                      |                      |                      |

**Part 2: Tell us about the discrepancies with your returns.**

|   | <i>Column A</i>                                       | - | <i>Column B</i>  | = | <i>Column C</i>       |
|---|---|---|--|---|-----------------------|
|   | <b>Amount you reported to IRS for the tax year</b>    |   | <b>Amount you reported to SSA for the tax year</b>                     |   | <b>The difference</b> |
|   | Totals from Forms 941 as corrected by any Forms 941-X |   | Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A) |   |                       |
| <b>4. Social security wages</b>   | <input type="text"/>                                  | - | <input type="text"/>   | = | <input type="text"/>  |
| <b>5. Medicare wages and tips</b>   | <input type="text"/>                                  | - | <input type="text"/>   | = | <input type="text"/>  |
| <b>6. Social security tips</b>  | <input type="text"/>                                  | - | <input type="text"/>   | = | <input type="text"/>  |
| <b>7. Federal income tax withheld</b>   | <input type="text"/>                                  | - | <input type="text"/>   | = | <input type="text"/>  |
| <b>8. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)</b> | <input type="text"/>                                  | - | <input type="text"/>   | = | <input type="text"/>  |

If you are filing for one transaction only, STOP here. If you are filing for more than one transaction, go to Part 3.

**Part 3: Fill this part out ONLY if you are filing more than one Schedule D (Form 941) for any calendar year.**

9. File one Schedule D (Form 941) for each separate transaction. This is schedule  of . (Example: This is schedule 1 of 3.)

|  | <i>Column A</i>   | - | <i>Column B</i>   | = | <i>Column C</i>       |
|--|---|---|---|---|-----------------------|
|  | <b>Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)</b> |   | <b>Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)</b> |   | <b>The difference</b> |
|  | Totals from Forms 941 as corrected by any Forms 941-X   |   | Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)  |   |                       |
| <b>10. Social security wages</b>   | <input type="text"/>  | - | <input type="text"/>  | = | <input type="text"/>  |
| <b>11. Medicare wages and tips</b>   | <input type="text"/>  | - | <input type="text"/>  | = | <input type="text"/>  |
| <b>12. Social security tips</b>  | <input type="text"/>  | - | <input type="text"/>  | = | <input type="text"/>  |
| <b>13. Federal income tax withheld</b>   | <input type="text"/>  | - | <input type="text"/>  | = | <input type="text"/>  |
| <b>14. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)</b> | <input type="text"/>  | - | <input type="text"/>  | = | <input type="text"/>  |