

**Supporting Statement for Automated Telephone Request for Replacement Forms  
SSA-1099 and 1042S  
20 CFR 401.45  
OMB No. 0960-0583**

**A Justification**

**1. Introduction/Authoring Laws and Regulations**

Section 6050F of the *Internal Revenue Code* requires the Social Security Administration (SSA) to provide Social Security beneficiaries with a statement of the aggregate amount of Social Security benefits paid; the aggregate amount of Social Security benefits repaid; and the aggregate reductions in benefits for reasons such as amounts received under a worker's compensation act during the calendar year. Beneficiaries receive this information from the Social Security Benefit Statement, Forms SSA-1099 and SSA-1042S, which the Internal Revenue Service (IRS) uses to compute taxation of Social Security benefits. Section 205(a) of the *Social Security Act* authorizes us to collect the information sought in this application request.

**2. Description of Collection**

Title II beneficiaries use Forms SSA-1099 and SSA-1042S, Social Security Benefit Statement, to determine if their Social Security benefits are taxable and the amount they need to report to the IRS. In cases where the original forms are unavailable (e.g., lost, stolen, mutilated), an individual may use SSA's automated telephone application to request a replacement SSA-1099 and SSA-1042S. SSA uses the information from the automated telephone request to verify the identity of the requestor and to provide replacement copies of the forms. SSA accepts information in other ways, however; the automated telephone options reduce request to the National 800 Number Network (N8NN) and visits to local Social Security field offices (FO). The respondents are Title II beneficiaries who wish to request a replacement SSA-1099 or SSA-1042S via telephone.

**3. Use of Information Technology to Collect the Information**

In accordance with the agency's Government Paperwork Elimination Act plan, SSA created an automated telephone version request for Replacement Forms SSA-1099 and SSA-1042S. Based on current data, we estimate approximately 96 percent use the automated telephone-based applications. SSA offers other ways to obtain replacement forms other than through the automated service, for instance, requestors can also call a local field office. In addition, requestors can download replacement forms via a secure online application that allows most beneficiaries to immediately view, print, save, and download their replacement Forms SSA-1099 and 1042-S using their [mySocialSecurity](https://www.ssa.gov) (SSA.gov) account. However, as respondents do not need to submit any additional information to request these forms after they authenticate to sign into their [mySocialSecurity](https://www.ssa.gov) accounts, we do not include the Internet respondents in the burden data for this information collection request.

4. **Why We Cannot Use Duplicate Information**  
The nature of the information we collect and the manner in which we collect it preclude duplication. SSA does not use another collection instrument to obtain similar data.
5. **Minimizing Burden on Small Respondents**  
This collection does not affect small businesses or other small entities.
6. **Consequence of Not Collecting Information or Collecting it Less Frequently**  
If we did not use the Automated Telephone Request for Replacement Forms SSA-1099 and SSA-1042S, respondents would not have a structured format to request a Benefit Statement, which could result in late tax filing for affected beneficiaries. Because we collect this information on an as needed basis, we cannot collect it less frequently. There are no technical or legal obstacles to burden reduction.
7. **Special Circumstances**  
There are no special circumstances that would cause SSA to conduct this information collection in a manner inconsistent with *5 CFR 1320.5*.
8. **Solicitation of Public Comment and Other Consultations with the Public**  
The 60-day advance Federal Register Notice published on November 30, 2021, at 86 FR 68054, and we received no public comments. The 30-day FRN published on February 7, 2022 at 87 FR 6929. If we receive any comments in response to this Notice, we will forward them to OMB. We did not consult with the public in the revision of this form
9. **Payment or Gifts to Respondents**  
SSA does not provide payments or gifts to the respondents.
10. **Assurances of Confidentiality**  
SSA protects and holds confidential the information it collects in accordance with *42 U.S.C. 1306*, *20 CFR 401* and *402*, *5 U.S.C. 552* (Freedom of Information Act), *5 U.S.C. 552a* (Privacy Act of 1974), and OMB Circular No. A-130.
11. **Justification for Sensitive Questions**  
The information collection does not contain any questions of a sensitive nature.

12. **Estimates of Public Reporting Burden**

Modality of completion	Number of respondents	Frequency of response	Average burden per response (minutes)	Estimated total annual burden (hours)	Average Theoretical Hourly Cost Amount (dollars)*	Average Wait Time for Teleservice Centers (minutes)**	Total Annual Opportunity Cost (dollars)***
Automated Telephone Requests	219,117	1	2	7,304	\$27.07	19**	\$207,632,314***
N8NN	497,778	1	3	24,889	\$27.07	19**	\$4,940,789***
Calls to local field offices	848,444	1	3	42,422	\$27.07	19**	\$8,421,369***
Other (program service centers)	41,640	1	3	2,082	\$27.07	19**	\$413,305***
<b>Totals</b>	<b>1,606,979</b>			<b>76,697</b>	<b>27.07</b>		<b>\$221,407,777***</b>

\*We based this figure on average U.S. worker’s hourly wages, as reported by Bureau of Labor Statistics data ([https://www.bls.gov/oes/current/oes\\_nat.htm](https://www.bls.gov/oes/current/oes_nat.htm)).

\*\* We based this figure on the average FY 2022 wait times for SSA Teleservice centers, based on SSA’s current management information data.

\*\*\* This figure does not represent actual costs that SSA is imposing on recipients of Social Security payments to complete this application; rather, these are theoretical opportunity costs for the additional time respondents will spend to complete the application. **There is no actual charge to respondents to complete the application.**

The total burden for this ICR is **76,697** burden hours (reflecting SSA management information data), which results in an associated theoretical (not actual) opportunity cost financial burden of **\$2,076,188**. SSA does not charge respondents to complete our applications. We based our burden estimates on Fiscal Year 2020 management information (MI) data.

13. **Annual Cost to the Respondents (Other)**

These collections do not impose a known cost burden on the respondents.

14. The annual cost to the Federal Government is approximately **\$77,991**. This estimate accounts for costs from the following areas:

<b>Description of Cost Factor</b>	<b>Methodology for Estimating Cost</b>	<b>Cost in Dollars*</b>
Designing and Printing the Form	Design Cost + Printing Cost	\$0*
Distributing, Shipping, and Material Costs for the Form	Distribution + Shipping + Material Cost	\$0*
SSA Employee (e.g., field office, 800 number, DDS staff) Information Collection and Processing Time	GS-9 employee x # of responses x processing time	\$43,824
Full-Time Equivalent Costs	Out of pocket costs + Other expenses for providing this service	\$0*
Systems Development, Updating, and Maintenance	GS-9 employee x man hours for development, updating, maintenance	\$34,167
<b>Total</b>		<b>\$77,991</b>

\* We have inserted a \$0 amount for cost factors that do not apply to this collection.

SSA is unable to break down the costs to the Federal government further than we already have. It is difficult for us to break down the cost for processing a single form, as field office and State Disability Determination Services staff often help respondents fill out several forms at once, and the time it takes to do so can vary greatly per respondent. As well, because so many employees have a hand in each aspect of our forms, we use an estimated average hourly wage, based on the wage of our average field office employee (GS-9) for these calculations. However, we have calculated these costs as accurately as possible based on the information we collect for creating, updating, and maintaining these information collections.

15. **Program Changes or Adjustments to the Information Collection Request**

When we last cleared this IC in 2019, the burden was 77,866 hours. However, we are currently reporting a burden of 76,697 hours. This change stems a decrease in the number of responses from 1,636,746 to 1,606,979. There is no change to the burden time per response. Although the number of responses changed, SSA did not take any actions to cause this change. These figures represent current Management Information data.

\* **Note:** The total burden reflected in ROCIS is 596,168, while the burden cited in #12 above is 76.697. This discrepancy is because the ROCIS burden reflects the telephone call system wait times. In contrast, the chart in #12 above reflects actual burden.

16. **Plans for Publication Information Collection Results**  
SSA will not publish the results of the information collection.
17. **Displaying the OMB Approval Expiration Date**  
SSA is not requesting an exception to the requirement to display the OMB approval expiration date.
18. **Exceptions to Certification Statement**  
SSA is not requesting an exception to the certification requirements at *5 CFR 1320.9* and related provisions at *5 CFR 1320.8(b)(3)*.

**B. Collections of Information Employing Statistical Methods**

SSA does not use statistical methods for this information collection.