**Addendum to the Supporting Statement for**

 **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**

**Background**

The Internal Revenue Service (IRS) and the Social Security Administration (SSA) established the IRS/SSA Reconciliation program to ensure employers submit correct wage and tax withholding information to both agencies and exchange wage data information. This reconciliation is to ensure that employee’s Social Security records are accurately credited, and the proper tax withholding was collected from employers.

Reconciliation is the resolution of differences between the Federal Insurance Contribution Act (FICA) and Medicare wage/tips amounts on taxes collected by the Internal Revenue Service (IRS), and FICA and Medicare wage/tip amounts processed from Forms W-2 by the Social Security Administration (SSA).

An IRS/SSA Reconciliation case addresses two types of wage report differences: (1) missing; and (2) discrepant reports. In a missing report situation, the IRS received taxes on wage reports; however, SSA has no record of receiving or processing the employer’s wage report for the tax year involved. In a discrepant report situation, the wage amount processed by SSA is less than the wage amount processed by the IRS.

The new Online IRS SSA Reconciliation application will streamline and automate the reconciliation notice process by:

• Moving the process to an online, self-help service for the employer

• Phasing out paper notices to the employer in favor of electronic notification and reducing the number of overall notices

• Eliminating case tracking by SSA employees and transition to employer tracked corrections processing via W3c/W2c submissions and employer dashboard alerts.

• Improving customer service by appropriately guiding employers to the IRS for assistance whenever IRS policy and regulations are involved

• Starting the employer notification process as early as April of the current filing year

SSA anticipates both the new paper notices as well as the online version of the reconciliation notices will continue to be in use. Our goal is to drive employers to complete their business with SSA online.

**Revision to the Collection Instrument**

**Changes to the SSA-L-93-SM (First Notice)**

* **Change# 1:** We are removing“Household Employment Taxes” from the form name in the first paragraph.

**Justification #1:** We are revising language in the first paragraph to match the IRS form name.

* **Change #2:** We are removing the following language: “we heck our wage totals for the Forms W-2 you send us against the Forms 941, 943, 944 or Schedule H (Household Employment Taxes) employment tax returns you filed with the Internal Revenue Service (IRS). These totals must equal. We recently found that wage reports you submitted for your employees may not be correct. We need your help to correct them” located directly under **Important Information, Immediate Reply Requested .**

**Justification #2**: We are removing the language to adhere to SSA’s plain language guidelines.

* **Change #3:** We are revising the language on page 1, section, “What You Should Do”.

**Old Language**

Please check your records and make sure you have correctly reported your employees’ wages.

* Check your report for wages below the household limit, if you are a household employer.
* Check your report for third party sick pay.
* Check for corrected reports and see if there is any reason for the different wage totals.
* Fill out the enclosed questionnaire and return it within 45 days.

**Note:** We encourage you to file your original and corrected wage reports electronically, using Business Services Online (BSO). You can find more information on wage report filing by going to our employer reporting website at: [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**New Language**

Acknowledge this notice by completing the online IRS/SSA Reconciliation (ISR) questionnaire within 45 days. Additionally, you should take action to correct the issue. If you’re unsure of how to correct the issue, the questionnaire will help you determine what you should do.

**Justification #3:** We are revising the language to direct the employer to the online IRS/SSA Reconciliation application, and to inform them that they have 45 days to respond and to answer the questionnaire to help them determine how to resolve their issue.

* **Change 4:** We are revising the language on page 2, section, “About the Questionnaire”.

**Old Language:**

If the questionnaire shows only the IRS wage totals, it means we do not have copies of any Form W-2 wage reports for your employees for that tax year. Or, it may show that the Form W-2 wage totals we have in our records are less than those that are on the Forms 941, 943, 944 or Schedule H returns you filed with the IRS.

We have enclosed a pamphlet entitled “Don’t Let Your Employees Down” with information to help you complete the questionnaire. Or, you can go to [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and click on “Reconciliation” for more information.

For your convenience, we have also enclosed a self-addressed envelope. If you cannot use the envelope, please mail the completed questionnaire and requested information to:

**Social Security Administration**
**P.O. Box 33021**
**Baltimore, Maryland 21290-3021**

**New Language:**

The online ISR questionnaire contains questions specific to your situation. Your responses will help to determine why the wage totals don’t match. After submitting the questionnaire, you’ll receive electronic proof of your acknowledgement and suggestions on how to fix your issue.

To use the online questionnaire, follow these steps:

1. Log into SSA’s Business Services Online (BSO) at https://www.ssa.gov/BSO/BSOwelcome.htm. If you don’t have a BSO User ID, you can register for one on this website.
2. Select the “Report Wages to Social Security” link.
3. Select the “I Accept” button on the Wage Reporting Attestation page.
4. Select the “Manage Reconciliation Notices” link in the IRS/SSA Reconciliation Notice section.

If you can’t access the BSO website, complete the enclosed questionnaire and mail to:

**Social Security Administration**
**P.O. Box 33021**
**Baltimore, Maryland 21290-3021**

You’ll resolve this matter more quickly if you submit original and corrected wage reports electronically using the BSO website. If you don’t have a BSO User ID, you can register at <https://secure.ssa.gov/acu/IRESWeb/registration.jsp>.

**Justification #4:** We are revising the language to inform the employer of the steps they need to take to access the online IRS application. We also inform them that if they can’t access the online questionnaire, they can complete the enclosed questionnaire and mail it to SSA.

* **Change #5:** We are revising the title on page 2, section “If We Do Not Receive This Information”.

**Old Language**: If We Do Not Receive This Information

**New Language**: If You Don’t Take Appropriate Action

**Justification #5:** We are updating the title to inform the employer that they must take an action to resolve their issue.

* **Change #6:** We are revising the language on page 3, section “If You Don’t Take Appropriate Action” section.

**Old Language:**

We cannot correct your employees' wage records unless you give us the information that we requested. This information is important. It could affect your employees' rights to future Social Security benefits and the amount of those benefits. Please make sure that the information you provide to us will resolve the problem. Always keep your wage records for four (4) years to back up your wage and tax reports, in case SSA or the IRS have questions about them later. If you do not send the information we need, we will refer this matter to the IRS. If the IRS finds that you made a reporting error, or fail to respond to our request, **they** **may charge you a penalty.**

**New Language:**

Failure to take appropriate action could impact your employees' rights to future Social Security benefits and the amount of those benefits, as well as their Medicare eligibility. Additionally, **we’ll refer this matter to the IRS**. If the IRS determines that you made a reporting error, and that you failed to respond to our request, **they** **may charge you a penalty.**

 **Justification #6:** We are revising the language to improve clarity and readability.

* **Change #7:** We are moving the “Suspect Social Security Fraud?” section on page 2 to the last section of the letter.

**Justification #7:** We are moving this section of the letter because it is logically outside of the IRS process.

* **Change #8:** We are revising the language on page 3, section “If You Have Any Questions”.

**Old Language:**

If you have any questions not answered by the enclosed pamphlet or the website, please write to us at the above address or call us at 1-800-772-6270 Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

**New Language:**

We’ve enclosed a pamphlet entitled “Don’t Let Your Employees Down” with information to help you complete the questionnaire. For more information on wage reporting and reconciliation, go to the Employer W-2 Filing Instructions & Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). If you still have questions call us at 1-800-772-6270 Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time, or email us at employerinfo@ssa.gov. For security reasons, we don’t accept email attachments.

* **Justification #8:** We are revising the language to improve clarity and readability.

**Changes to SSA-L-94-SM (Second Notice – Follow up if the employer didn’t respond to the first notice)**

**NOTE: The changes are the same as SSA-L-93-SM, except for the following:**

* **Change #9:** We are revising the language in the first paragraph on page1, located directly under **Important Information, Immediate Reply Requested:**

**Old Language:**

We informed you earlier that the wage reports we have for your employees may not be correct. We asked you for information to help us correct them. We have not heard from you. It is important that we receive this information promptly.

**New Language:**

We informed you earlier that the wage totals on the Forms W-2 you sent us don’t match the wage totals on the employment tax returns (Forms 941, 943, 944 or Schedule H – Form 1040) you filed with the Internal Revenue Service (IRS) for the EIN and tax year noted above. We have no record of your response to this issue. It’s important that you act promptly.

**Justification #9:** We are revising the language to improve clarity and readability.

* **Change #10**: We are revising the language on page 3, section “If You Have Any Questions” section.

**Old Language**:

If you have any questions not answered by the enclosed pamphlet or the website, please write to us at the above address or call us at 1-800-772-6270 Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time.

**New Language**:

For more information on wage reporting and reconciliation, go to the Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer. If you still have questions, call us at 1-800-772-6270 Monday through Friday, 7:00 a.m. to 7:00 p.m., Eastern Time, or email us at employerinfo@ssa.gov. For security reasons, we don’t accept email attachments.

**Justification #10:**

We are revising to provide more resources to the employer, if they have questions.

**Changes to the SSA-95-SM:**

* **Change #11:** We made a minor change to this paragraph. We changed “does not” to “doesn’t”.

**Justification #11:** We are revising this paragraph match the description in the IRS/SSA Reconciliation online application.

* **Change #12:** We are revising the employer information section. We removed “IRS Data 941, 943, 944 or schedule H (Household Employment Taxes) for..”. We also removed “Employee” and “Totals”. We added “SSA Processed” and “IRS Processed”.

**Justification #12:** We made these changes to present the employer wage information in more organized and clearer manner.

* **Change #13:**  We are revising the“Check And Complete” section was revised.

**Old Language:**

Check and complete any items that apply to your wage report for the tax year shown above. If you send a wage report that shows a different total from the amount shown above, please explain why in number 6.

1. ( ) I did not file Forms W-2 with SSA. I am now taking the following action (check one):

 ( ) Enclosed is the original Copy A of paper Forms W-2 and W-3, or

 ( ) Sending SSA an electronic file.

**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.

1. ( ) I filed Forms W-2 under the EIN for the TY shown above. I am now taking the following action for the wages I previously reported (check one):

 ( ) Enclosed are legible copies of paper Forms W-2 and W-3, or

 ( ) Enclosed is a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.

 3. ( ) I filed Forms W-2 under EIN , rather than the EIN shown above. Submit Forms W3c and W2c to correct the EIN wages were originally reported under.

 4. ( ) I filed but cannot locate my copies of Forms W-2 and W-3. I am now taking the following action (check one):

 ( ) Enclosed are duplicate copies of paper Forms W-2 and W3,or

( ) Sending SSA an electronic file.

**See “Caution” shown under Item #1 above**.

1. ( ) I was self-employed.

 ( ) I was not required to file Forms W-2 with SSA. Attached are legible copies of Schedule SE or Schedule C that show SE tax.

( ) I had employees working for me during the year. Attached are legible copies of Forms W-2 for those employees.

1. ( )  Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Your Name and Title Daytime Phone, with Area Code

**New Language:**

Check and complete any items that apply to your wage reports for EIN 999999999 and tax year 9999.

1. I didn’t file Forms W-2 and W-3 with SSA. I’m taking the following action (check one):

\_\_\_ I’m filing Forms W-2 and W-3 electronically, either through the Business Services Online (BSO) website or through a third party, such as a payroll service. The Wage File Identifier (WFID) is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (optional).

\_\_\_ I’m enclosing legible copies of Forms W-2 and W-3.

**Note:** If you’re filing 250 or more Forms W-2 with SSA, you **must** file your wage reports electronically in accordance with the *General Instructions for Forms W-2 and W-3*, athttps://www.irs.gov/pub/irs-pdf/iw2w3.pdf. You can sign in or register for an account at www.ssa.gov/employer to report your wages electronically.

1. I filed Forms W-2 and W-3 under a different EIN. I’m taking the following action (check one):

\_\_\_ I’m filing Forms W-2c and W-3c to correct my reporting errors because I filed Forms W-2 and W-3 using an incorrect EIN.

**Note:** For assistance on how to fill out Forms W-2c and W-3c to correct your wages, visit https://www.irs.gov/pub/irs-pdf/iw2w3.pdf.

\_\_\_ I’m not taking action because I was assigned more than one EIN for my organization. Instead of filing under EIN 999999999, I filed under EIN \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. I’m requesting that SSA associate those wages with EIN 999999999.

\_\_\_ I’m not taking action because EIN 999999999 has been incorporated into EIN \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. All wages should be reported under this EIN.

1. I was self-employed. I’m taking the following action (check one):

\_\_\_ I’m filing Forms W-2 and W-3 electronically, either through the Business Services Online (BSO) website or through a third party, such as a payroll service because I had employees (including myself) during tax year 9999. The Wage File Identifier (WFID) is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (optional).

\_\_\_ I’m enclosing legible copies of Forms W-2 and W-3 because I had employees (including myself) during tax year 9999.

**Note:** If you’re filing 250 or more Forms W-2 with SSA, you **must** file your wage reports electronically in accordance with the *General Instructions for Forms W-2 and W-3*, at https://www.irs.gov/pub/irs-pdf/iw2w3.pdf. You can sign in or register for an account at www.ssa.gov/employer to report your wages electronically.

\_\_\_ I’m providing copies of IRS Form 1099-MISC to contract employees.

**Note:** Contact the IRS to determine corrective action.

\_\_\_ I’m providing copies of Schedule SE or Schedule C to the IRS.

**Note:** Contact the IRS to determine corrective action.

\_\_\_ I’m not taking action because I had no employees for tax year 9999.

1. My Forms W-2, W-2c, W-3, and W-3c are not available for tax year 9999 due to:

\_\_\_ Extraordinary Circumstance (e.g., bankruptcy, death, or divorce)

\_\_\_ Catastrophe (e.g., fire, flood, or hurricane)

\_\_\_ Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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1. I’m unable to provide Forms W-2, W-2c, W-3, and/or W-3c within the allotted time because:

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1. None of the options above covers my situation. My explanation is as follows: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Your Name and Title Daytime Phone Number

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Email

**Justification #13:**  We are revising this section to mirror language in the ISR online application.

**Changes to the SSA-97-SM:**

* **Change #14:** We are making revisions to the first paragraph of the letter

**Old Language:**

The IRS records show that, for the year below, you paid Social Security and/or Medicare taxes on more employee wages than SSA processed. We base our wage amount on your Forms W-2 and W-3 reports. The total wages on your Forms W-2 and W-3 for a year should equal the sum of the amounts that you report quarterly or annually to IRS on your Forms 941, 943, 944 or Schedule H (Household Employment Taxes).

**New Language:**

There’s a discrepancy between the wage totals you reported to the IRS and SSA. The total wages and tips on your Forms W-2 and W-3 for a tax year should equal the sum of the amounts that you report quarterly or annually to IRS on your Forms 941, 943, 944, or Schedule H (Form 1040).

**Justification #14:** We are revising the language to match the description in the IRS/SSA Reconciliation online application.

* **Change #15:** We are revising the employer information format.

**Old Format:**

**New Format:**

**Justification #16:** We are revising to present the employer wage information in a more organized and clearer manner.

* **Change #17:** We are revising the “Check And Complete” section.

**Old Language:**

Check and complete any items that apply to your wage report for the tax year shown above.

1. ( ) I did not file Forms W-2 with SSA. I am now taking the following action (check one):

( ) Enclosed is the original Copy A of paper Forms W-2 and W-3, or

( ) Sending SSA an electronic file.

**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.

1. ( ) I filed Forms W-2 under the EIN for the TY shown above. I am now taking the following action for the wages I previously reported (check one):

( ) Enclosed are legible copies of paper Forms W-2 and W-3, or

( ) Enclosed is a copy of the Business Services Online (BSO) receipt showing the wage file identifier (WFID) as proof of filing.

1. ( ) The Form W-2 amounts I reported earlier are incorrect. (Enclose Copy A of paper Forms W-2c and W-3c and attach legible paper copies of the corrected tax report if filed with the IRS.)

**Note:** Do not send **original** corrected tax reports (941, 943, 944 or Schedule H to SSA. Submit a **copy** of the corrected tax report to resolve this issue. It is your responsibility to send any tax reports directly to the IRS.

1. ( ) The Form W-2 amounts I reported earlier are correct. I incorrectly reported wage totals to the IRS.

(Attach legible paper copies of the corrected tax report filed with the IRS.)

**See “Note” under Item #3 above.**

1. ( ) The difference is due to sick pay from a third party. (Attach an explanation that shows the name and EIN of the third party and the dollar amounts involved.)
2. ( ) I cannot explain the difference between SSA and the IRS records. (Attach legible copies of paper Forms W-2 and W-3 and the tax reports filed with the IRS.)

**Note:** Do not send **original** tax reports (941, 943, 944 or Schedule H to SSA. Submit a **copy** of the corrected tax report to resolve this issue. It is your responsibility to send any tax reports directly to the IRS.

1. ( ) I reported the same correct wage amounts to IRS that I reported to SSA. However, the IRS amounts shown above are incorrect. (Attach legible paper copies of the tax reports filed with the IRS.)

**See “Note” under Item #6 above.**

1. ( )  Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Your Name and Title Daytime Phone, with Area Code

**New Language:**

Check and complete any items that apply to your wage reports for EIN 999999999 and tax year 9999.

1. I didn’t file all of my employees' Forms W-2 with SSA. I’m taking the following action (check one):

\_\_\_ I’m filing Forms W-2 and W-3 electronically, either through the Business Services Online (BSO) website or through a third party, such as a payroll service. The Wage File Identifier (WFID) is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (optional).

\_\_\_ I’m enclosing legible copies of Forms W-2 and W-3 for tax year 9999.

Note: If you’re filing 250 or more Forms W-2 with SSA, you must file your wage reports electronically in accordance with the General Instructions for Forms W-2 and W-3, at https://www.irs.gov/pub/irs-pdf/iw2w3.pdf. You can sign in or register for an account at www.ssa.gov/employer to report your wages electronically.

2. I filed one or more Forms W-2 and W-3 with SSA containing incorrect information. I’m taking the following action (check one):

\_\_\_ I’m filing Forms W-2c and W-3c electronically, either through the BSO website or through a third party, such as a payroll service, to correct my originally filed Forms W-2 and W-3. The WFID is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (optional).

\_\_\_ I’m enclosing legible copies of Forms W-2c and W-3c to correct my originally reported wages.

Note: If you’re filing 250 or more Forms W-2 with SSA, you must file your wage reports electronically in accordance with the General Instructions for Forms W-2 and W-3, at https://www.irs.gov/pub/irs-pdf/iw2w3.pdf. You can sign in or register for an account at www.ssa.gov/employer to report your wages electronically.

3. I reported incorrect wages to the IRS. The wages I reported to SSA are correct. I’m taking the following action:

\_\_\_ I’m filing adjusted tax returns with the IRS to fix the incorrect wages.

Note: For additional information, visit https://www.irs.gov/businesses/small-businesses-self-employed/correcting-employment-taxes. Don’t send your adjusted tax returns to SSA.

4. The difference is due to sick pay from a third party. I’m taking the following action:

\_\_\_ I’m contacting the IRS regarding the third party sick pay discrepancy and providing the following to SSA:

Third Party Provider Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Third Party EIN: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sick Pay Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For additional information regarding third party sick pay, visit https://www.irs.gov/pub/irs-drop/n-15-06.pdf or https://www.irs.gov/forms-pubs/about-form-8922.

5. I can’t explain the difference between my SSA processed wages and my IRS processed wages. I’m taking the following action:

\_\_\_ I’m enclosing legible copies of Forms W-2, W-2c, W-3 and/or W-3c that I filed with SSA, and original and adjusted IRS tax returns 941, 943, 944 or Schedule H (Form 1040), that I filed with the IRS, for SSA’s review.

6. I don’t have access to the Forms W-2, W-2c, W-3 and W-3c for tax year 9999 due to:

\_\_\_ Extraordinary Circumstance (e.g., bankruptcy, death, or divorce)

\_\_\_ Catastrophe (e.g., fire, flood, or hurricane)

\_\_\_ Other:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

7. I’m unable to provide Forms W-2, W-2c, W-3, and/or W-3c within the allotted time because:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

8. None of the options above cover my situation. My explanation is as follows: \_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ( ) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Your Name and Title Daytime Phone Number

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email

**Justification #17:** We are making revisions to mirror the language in the ISR online application.

* **Change #18:**  We are revising the PRA statements on this collection.

**Justification #18:** We are revising the PRA statements to reflect our current boilerplate language.  The current language, which dates back to the last reprint of the form, is now outdated.

* **Change #19:** We are revising the Privacy Act Statements on this collection.

**Justification #2:**  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 Statements on this collection.