

Date: MM/DD/YYYY

Form Approved
OMB No. 0960-0432**SECOND REQUEST
EMPLOYER QUESTIONNAIRE
DISCREPANCY BETWEEN IRS AND SSA RECORDS**

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).

Tax Year: YYYY

Employer Identification Number (EIN): 99-9999999

Employer's Name: [Employer's Name]

	SSA Processed	IRS Processed	Difference
Social Security Wages	\$999,999.99	\$999,999.99	-\$999,999.99
Social Security Tips	\$999,999.99	\$999,999.99	-\$999,999.99
Medicare Wages	\$999,999.99	\$999,999.99	-\$999,999.99

CHECK AND COMPLETE

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

INFORMATION ABOUT THE DATA YOU SEND SSA

The name, Social Security number, and wage amounts on the Forms W-2, W-2c, W-3, and W-3c must be readable and complete for SSA to correct your employees' wage records. If they aren't, prepare readable copies and submit them. If you need additional Forms W-2, W-2c, W-3, and W-3c, visit <https://www.irs.gov/businesses> or call the IRS at 1-800-829-3676. Ensure that all forms show the correct EIN and tax year for the wages you report.

Important: Do not send cash, checks, or money orders to SSA. Send your tax payments directly to the Internal Revenue Service.

**Privacy Act Statement
Collection and Use of Personal Information**

Sections 205(c)(2)(A) and 232 of the Social Security Act, as amended, allow us to collect this information. Furnishing us this information is voluntary. However, failing to provide all or part of the information may result in incorrect payments to beneficiaries due to missing and discrepant earnings information and in referral of your case to the Internal Revenue Service (IRS) for penalty assessment purposes.

We will use the information you provide to properly post employee wages and maintain accurate earnings records. We may also share your information for the following purposes, called routine uses:

- To employers or former employers, including State Social Security administrators, for correcting and reconstructing State employee earnings records and for Social Security purposes; and
- To officers and employees of Federal, State or local agencies upon written request in accordance with the Internal Revenue Code (IRC) U.S.C 6103(1)(7), tax return information (e.g., information with respect to net earnings from self-employment, wages, payments of retirement income which have been disclosed to the Social Security Administration, and business and employment addresses) for purposes of, and to the extent necessary in, determining an individual's eligibility for, or the correct amount of, benefits under certain programs listed in the IRC.

In addition, we may share this information in accordance with the Privacy Act and other Federal laws. For example, where authorized, we may use and disclose this information in computer matching programs, in which our records are compared with other records to establish or verify a person's eligibility for Federal benefit programs and for repayment of incorrect or delinquent debts under these programs.

A list of additional routine uses is available in our Privacy Act System of Records Notice (SORN) 60-0059, entitled Earnings Recording and Self-Employment Income System, as published in the Federal Register (FR) on January 11, 2006, at 71 FR 1819. Additional information, and a full listing of all our SORNs, is available on our website at www.ssa.gov/privacy.

Paperwork Reduction Act Statement - This information collection meets the requirements of 44 U.S.C. 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget (OMB) control number. The employer has an obligation to provide the information in this information collection request to the Social Security Administration. While respondents are not required to use this particular information collection tool to provide the information, if they do not, they must use other means. For example, employers may use our Business Services Online (OMB Control #0960-0626) to submit W-2(c)/W-3(c) information. We estimate that it will take about 30 minutes to read the instructions, gather the facts, and answer the questions. **Send only comments regarding this burden estimate or any other aspect of this collection, including suggestions for reducing this burden to:** SSA, 6401 Security Blvd, Baltimore, MD 21235-6401.