

Date: MM/DD/YYYY

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

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).

IRS/SSA Data for Tax Year: YYYY

EIN: 99-9999999

Employer Name: Employer Name

|                                                         | <b>Soc. Security Wages</b> | <b>Medicare Wages/Tips</b> |
|---------------------------------------------------------|----------------------------|----------------------------|
| Amount Reported on W-3:                                 | \$999,999.00               | \$999,999.00               |
| Amount Processed by IRS:                                | \$999,999.00               | \$999,999.00               |
| Amount Processed by SSA:<br>(from Forms W-2)            | \$999,999.00               | \$999,999.00               |
| Difference Between IRS<br>and SSA Processed<br>Amounts: | \$999,999.00               | \$999,999.00               |

|                                                         | <b>Soc. Security Tip Totals</b> |
|---------------------------------------------------------|---------------------------------|
| Amount Reported on W-3:                                 | \$999,999.00                    |
| Amount Processed by IRS:                                | \$999,999.00                    |
| Amount Processed by SSA:<br>(from Forms W-2)            | \$999,999.00                    |
| Difference Between IRS<br>and SSA Processed<br>Amounts: | \$999,999.00                    |

**CHECK AND COMPLETE**

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.

999999999-99-MMDDYY

SSA-97-SM (07-21)

**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.

2. ☐ 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. ☐ 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.

4. ☐ 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.**

5. ☐ 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.)

6. ☐ 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.

7. ☐ 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.**

8. ☐ Other \_\_\_\_\_

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

\_\_\_\_\_  
Your Name and Title

( ) \_\_\_\_\_  
Daytime Phone, with Area Code

**INFORMATION ABOUT THE DATA YOU SEND SSA**

The name, Social Security number, and wage amounts on the Forms W-2 must be readable and complete. If we cannot read all information on the documents you submit, or if any of these items are missing, we cannot add the wages to the employee's wage record. If you need blank copies of the Forms W-2 or W-3, call IRS at 1-800-829-3676. If your copies of the Forms W-2 are illegible, please prepare duplicates on blank copies of the Forms W-2. Make sure the Forms W-2 show the correct year for the wages you report.

**Note:** If you send 250 or more wage items to us, you must file your wage reports electronically in accordance with Publication 42-007: Specifications for Filing Forms W-2 Electronically (EFW2). For more information, please go to our website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) or call SSA's Employer Reporting Branch at 1-800-772-6270 Monday through Friday, 7:00 a.m. to 5:30 p.m., Eastern Time.

**RETURN THIS QUESTIONNAIRE**

Please send all requested information to:

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

**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**

Section 205(c)(2)(A) and 232 of the Social Security Act, as amended, (42 U.S.C. 405(c)(2)(A)), authorizes allows 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 referral of your case to the Internal Revenue Service for penalty assessment purposes.

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

- To State audit agencies for auditing State supplementation payments and Medicaid eligibility considerations; and
- To Federal, State, or local agencies (or agents on their behalf) for the purpose of validating Social Security numbers used in administering cash or non-cash income maintenance programs or health maintenance programs (including programs under the Social Security Act).

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 of our SORNs, is available on our website at <http://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.