

Social Security Administration  
**Retirement, Survivors and Disability Insurance**

Date: MM/DD/YY  
EIN: 99-9999999  
Tax Year: 9999

COMPANY NAME  
ADDRESS 1  
ADDRESS 2  
CITY, ST 99999-9999

**Important Information, Immediate Reply Requested**

We recently found that wage reports you submitted for your employees may not be correct. We need your help to correct them.

Each year we check our wage totals for the Forms W-2 you send us against the Forms 941, 943, 944 or Schedule H (Form 1040) employment tax returns you file with the Internal Revenue Service (IRS).

**What We Found**

The W-2/W-2c totals we processed (Social Security wages and tips, and Medicare wages and tips) did not match the totals you reported to the IRS for the EIN and tax year above. (See questionnaire enclosed). There may be several reasons why these totals do not match. Most often, it is because we have not received all the Forms W-2 that are due, or smaller W-2 wage amounts were reported to SSA than what you reported to the IRS on your Forms 941, 943, 944 or Schedule H (Form 1040).

**What You Should Do**

Please check your records. Make sure you have correctly reported your employees' wages. See if there is any other reason for the different wage totals. Then, fill out the enclosed questionnaire and return it within 45 days.

**NOTE:** SSA no longer accepts magnetic media submissions. We encourage you to file your 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).

Enclosure(s):  
Pub 16-002  
Return Envelope

See Next Page

### **About the Questionnaire**

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 (Form 1040) 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 “Reconciliation Process” at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

For your convenience we have 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**

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 give 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 We Do Not Receive This Information**

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, **they may charge you a penalty.**

### **Suspect Social Security Fraud?**

Please visit <http://oig.ssa.gov/r> or call the Inspector General’s Fraud Hotline at 1-800-269-0271 (TTY 1-866-501-2101).

**If You Have Any Questions**

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 between 7:00 A.M. and 7:00 P.M., Eastern time, Monday through Friday.

*Social Security Administration*

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 (Form 1040).

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: (from Forms W-2)	\$999,999.00	\$999,999.00
Difference Between IRS and SSA Processed 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: (from Forms W-2)	\$999,999.00
Difference Between IRS and SSA Processed 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):

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

999999999-99-MMDDYY

SSA-97-SM (04-11)

Sending SSA an electronic file.

**Caution: You must identify this as a reconciliation file when you submit it! Enclose the electronic receipt showing the Wage File ID (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):

Enclosing legible copies of paper Forms W-2 and W-3, or

Sending SSA an electronic file.

**Caution: You must identify this as a reconciliation file when you submit it! Enclose the electronic receipt showing the Wage File ID (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.)

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.)

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.)

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.)

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 from 7:00 A.M. to 7:00 P.M., Eastern time, Monday through Friday.

## **RETURN THIS QUESTIONNAIRE**

Please send all requested information to:

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

**Do not send cash, checks, or money orders to SSA. Tax payments are payable to the Internal Revenue Service.**

## **PRIVACY/PAPERWORK ACT NOTICE**

Missing and Discrepant Wage Reports and Letter Questionnaire  
Privacy Act Statement  
Collection and Use of Personal Information

Section 205(c)(2)(A) of the Social Security Act, as amended (42 U.S.C. 405(c)(2)(A)), authorizes us to collect this information. We will use the information you provide to help us to properly credit the earnings records for your employees. The information you provide on this form is voluntary. However, failure to provide all or part of the requested information will result in referral of your case to the Internal Revenue Service.

We rarely use the information you provide on this form for any purpose other than for the reasons explained above. However, we may use it for the administration and integrity of Social Security programs. We may also disclose information to another person or to another agency in accordance with approved routine uses, which include but are not limited to the following:

1. To enable a third party or an agency to assist Social Security in establishing rights to Social Security benefits and/or coverage;

2. To comply with Federal laws requiring the release of information for Social Security records (e.g., to the Government Accountability Office, General Services Administration, National Archives Records Administration, and the Department of Veterans Affairs);
3. To make determinations for eligibility in similar health and income maintenance programs at the Federal, State, and local level; and
4. To facilitate statistical research, audit or investigative activities necessary to assure the integrity of Social Security programs.

We may also use the information you provide in computer matching programs. Matching programs compare our records with records kept by other Federal, State, or local government agencies. Information from these matching agencies can be used to establish or verify a person's eligibility for Federally-funded or administered benefit programs and for repayment of payments or delinquent debts under these programs.

A complete list of routine uses for this information is available in our System of Records Notices entitled Earnings Recording and Self-Employment Income System, 60-0059. The notice, additional information regarding this form, and information regarding our system and programs, are available on-line at [www.socialsecurity.gov](http://www.socialsecurity.gov) or at your local Social Security office.

**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 control number. We estimate that it will take about 30 minutes to read the instructions, gather the facts, and answer the questions. **Send only comments relating to our time estimate above to: SSA, 6401 Security Blvd, Baltimore, MD 21235-6401.**