

What You Should Do

Please follow the guidelines below. Then complete Forms W-2c for each of the SSNs listed. You should provide Forms W-2c for all necessary corrections within 60 days.

- Compare your employment records to the Forms W-2 you reported for the SSNs included on the attached list.
- If your employment records and Forms W-2 do not match, prepare Forms W-2c with the corrected information from your employment records.
- If your employment records and Forms W-2 match, ask your employee to check his/her Social Security card and to inform you of any name or SSN difference between your records and his/her card. If your employment records are incorrect, correct your records.
- If your records match the employees' Social Security card, have the employee contact any Social Security office to resolve the issue. Tell the employee that once he/she has visited the Social Security office to inform you of any changes and correct your records accordingly.
- SSA may also send the employee a notice regarding this issue. You should discuss with the employee any action you take and any changes you make to your employment records.
- If you wish to file your Form W-2c corrections on magnetic media, call SSA at 1-800-772-6270 to request a copy of the "SSA Magnetic Media Reporting of W-2c Copy A Information Correction Annual Federal W-2 Copy A Information". Magnetic media corrections should be sent to the address shown in this publication.
- We suggest using AccuW2C to identify possible "Magnetic Media Reporting and Electronic Format (MMREF-2)" formatting errors. You can download AccuW2C from the Internet at:

<http://www.ssa.gov/employer/accuwage/>
- If you wish to file paper Forms W-2c, you can get them from the Internal Revenue Service. Paper Forms W-2c should be sent to the following address:

Social Security Administration
Data Operations Center
Attention: W-2c Process
P.O. Box 8333
Wilkes-Barre, Pennsylvania 18767-9333

Annual Wage Report Filing

Why Accurate Names and SSNs are Important

Accurate names and SSNs are important to you and your employees for several reasons. We use the name and SSN to maintain a record of personal earnings for each of your employees. Generally, we are not able to give an employee credit for his or her earnings unless the name and SSN reported on the Form W-2 agrees with our records. It is most important that these records are correct since we later use them to decide if the individual can receive Social Security payments and the amount of any payments due.

In addition, the Internal Revenue Service (IRS) uses the information we provide to enforce the tax laws, and they could penalize you or your employees for providing incorrect information. Under the Internal Revenue Service Code, the IRS may charge you a \$50 penalty for each time you do not furnish an employee's correct SSN on a wage report. They may also charge the employee a \$50 penalty for each time the employee does not furnish his or her correct SSN to his or her employer. The IRS may impose these penalties unless you or the employee can show reasonable cause for not providing the correct information.

Filing Tips To Ensure Accuracy

Before you file your next annual wage report, please make sure your employment records and the Forms W-2 you report have your employees' correct names and SSNs. Use the tips below to ensure accuracy.

- Ask your employees to check their latest Forms W-2 against their Social Security cards and to inform you of any name or SSN differences on the two. If the Form W-2 is incorrect, correct your records and prepare a Form W-2c. If the card is incorrect, advise the employee to request a corrected card from the nearest Social Security office.
- Remind your employees near the end of each year to report to Social Security name changes due to marriage, divorce, or other reasons.
- Ask each new employee to check his or her Social Security card and inform you of the name and SSN exactly as shown on the card. (While the employee must furnish the SSN to you, the employee is not required to show the Social Security card. But, seeing the card will help ensure that all records are correct.)
- Direct those who do not have SSNs or have lost their cards to contact their nearest Social Security office to apply for a number or replacement card.
- Ensure that the SSNs you report are valid. A valid SSN must have a total of nine digits. The first three digits are referred to as the area, the next two as the group, and the last four as the serial. No SSNs with a 000 area number, or an area number in the 800 or 900 series, have been issued. Also, no SSNs with a 00 group or 0000 serial number have been issued.

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If You Have Any Questions

If you have any questions, please call us toll-free at 1-800-772-6270 between 7:00 A.M. and 7:00 P.M., Eastern time, Monday through Friday. We can answer most questions over the phone. You can also write us at the address shown on the first page of this letter. If you do call, please have this letter with you. It will help us answer your questions.



W. Burnell Hurt
Associate Commissioner for
Central Operations

Visit our website at <http://www.aaa.gov>

- Visit our website at:

http://www.ssa.gov/employer_info/quick_ref_guide.html

or call toll free at 1-800-772-6270 to learn about our free service that allows you to verify your employees' Social Security numbers.

- If you file electronically or on magnetic media, be sure that all your employees' names in the "Employee Wage Record" are shown according to the name code in the "Employer Record".

(For more information see SSA Publication "Magnetic Media Reporting and Electronic Filing (MMREF-1)" or SSA Publication 42-007, "Magnetic Media Reporting" (TIB-4).)

- If you file on paper, be sure to enter your employees' names on the Forms W-2 as follows: first name, middle name or initial, and last name exactly as shown on their Social Security cards.

(See IRS Publication 898, "Federal Employment Tax Forms".) SSA publication "Guide to Timely and Accurate Filing of Forms W-2" and SSA Publication 31-011, "Software Specifications and Edits for Annual Wage Reporting" can be obtained through SSA's website or by contacting the SSA Employer 800 Number.

For IRS forms or publications, call 1-800-TAX-FORM (829-8676) or visit IRS' website at <http://www.irs.gov>. For SSA forms or publications, call SSA's Employer 800 Number, 1-800-772-6270 or visit SSA's website at <http://www.ssa.gov>.