EDCOR

Social Security Administration
Retirement, Survivors and Disability Insurance
Employer Correction Request CODE V

Office of Central Operations
300 N. Greene Street
Baltimore, MD 21290-0300
Date:
EIN:

EMPLOYER'S NAME
STREET ADDRESS
CITY, STATE ZIP

Establishment Number: MRN: WFID:

Why You Are Getting This Letter

Some employee names and Social Security numbers that you reported on the Wage and Tax Statements (Forms W-2) for tax year 2004 do not agree with our records. We need corrected information from you so that we can credit your employees' earnings to their Social Security records. It is important because these records can determine if someone is entitled to Social Security retirement, disability and survivors benefits, and how much he or she can receive. If the information you report to us is incorrect, your employee may not get benefits he or she is due.

There are several common reasons why the information reported to us does not agree with our records, including:

- Errors were made in spelling an employee's name or listing the Social Security number;
- An employee did not report a name change following a marriage or divorce; and
- The name or Social Security number was incomplete or left blank on the Form W-2 report sent to the Social Security Administration.

IMPORTANT: This letter does not imply that you or your employee intentionally gave the government wrong information about the employee's name or Social Security number. Nor does it make any statement about an employee's immigration status.

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You should not use this letter to take any adverse action against an employee, such as laying off, suspending, firing, or discriminating against that individual, just because his or her Social Security number appears on the list. Doing so could, in fact, violate State or Federal law and subject you to legal consequences.

For Spanish-speaking individuals: Esta carta y los documentos adjuntos proveen información sobre las acciones que usted debe tomar para corregir algunos de los nombres y números de Seguro Social que informó en los Comprobantes de Retribuciones e Impuestos (formularios W-2, "Wage and Tax Statement", en inglés) de sus empleados. Si usted necesita una traducción de esta carta, por favor llámenos al número de teléfono gratis, 1-800-772-1213, de 7 a.m. a 7 p.m. de lunes a viernes.

Esta carta no implica que usted ni su empleado intencionalmente proveyeron información incorrecta al gobierno sobre el nombre o número de Seguro Social del empleado. Tampoco hace ninguna declaración sobre el estado de inmigración de su empleado.

Usted no debe usar esta carta para tomar una acción adversa contra el empleado, tal como suspenderlo, despedirlo o discriminar contra el individuo, simplemente porque su número de Seguro Social aparece en la lista. Cualquier empleador que haga esto se encuentra en violación de la ley estatal o federal, y está sujeto a enfrentar consecuencias legales.

What You Should Do

It would be a great help to us if you could respond within 60 days with the information that you are able to correct so that the Social Security Administration can maintain an accurate earnings record for each employee and make sure your employees get the benefits they are due.

We have attached some materials to help you:

- A list of the Social Security numbers that do not match our records. (If the list shows you have "MORE" Social Security numbers to correct than listed, please call us at 1-800-772-6270 for assistance.)
- Instructions on "How To Correct Social Security Numbers."
- Tips on "Annual Wage Report Filing" for the future.

If You Have Any Questions

If you have any questions, please call us toll-free at 1-800-772-6270 between 7 a.m. and 7 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 call, please have this letter with you. It will help us answer your questions. Also, general program information is available from our website at www.socialsecurity.gov/employer.

Carolyn L. Simmons
Associate Commissioner for
Central Operations

SOCIAL SECURITY NUMBERS THAT DO NOT MATCH OUR RECORDS

000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000
000-00-0000	000-00-0000	000-00-0000	000-00-0000

How To Correct Social Security Numbers (SSNs)

Complete Forms W-2c (Corrected Wage and Tax Statement) for each of the Social Security numbers (SSNs) listed that you are able to correct. You only need to prepare Forms W-2c for the names or SSNs for which you have corrected information. If an employee does not provide corrected information or no longer works for you and you are unable to contact him/her, document your records with the information you relied on in completing the Form W-2 or the efforts you made to contact your former employee. Retain this information in your files; do not send it to the Social Security Administration (SSA.) You should provide all corrections as soon as possible.

You also need to file a Form W-3c (Transmittal of Corrected Wage and Tax Statements) whenever you file Forms W-2c.

Please follow the guidelines below when preparing Forms W-2c.

- Refer to the Internal Revenue Service (IRS) filing requirements in its publication, "Instructions for Forms W-2c and W-3c," at the IRS website http://www.irs.gov or call 1-800-829-3676 to request a copy.
- 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. (Do not send copies of proofs of identity or other documents in addition to, or in place of, the Forms W-2c.)
- 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 information on the employee's 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 he/she should inform you of any changes and you should correct your records accordingly.
- SSA may also send the employee a notice regarding this issue. You should discuss with the employee any changes you make to your employment records.
- If you file your Form W-2c corrections electronically or on magnetic media, call SSA at 1-800-772-6270 to request a copy of the "Magnetic Media Reporting and Electronic Filing of W-2c Information (MMREF-2)" or you can download the MMREF-2 at SSA's website, www.socialsecurity/employer.

- You may also file your Form W-2c corrections using W-2c Online. W-2c Online is one of several Business Services Online (BSO) Internet services for businesses and employers who exchange information with the Social Security Administration.

To begin using BSO, you must complete a one-time registration process. To register, go to www.socialsecurity.gov/bso/bsowelcome.htm.

- We suggest using AccuW2C to identify possible MMREF-2 formatting errors. You can download AccuW2C from the Internet at:

  www.socialsecurity.gov/employer/accuwage

- If you file paper Forms W-2c, you can get them from the Internal Revenue Service. Paper Forms W-2c should be sent to one of the following addresses:

  If you use the **U.S. Postal Service**, send the forms to:
  Social Security Administration
  Data Operations Center
  Attention: W-2c Process
  P.O. Box 3333
  Wilkes-Barre, Pennsylvania 18767-3333

  If you use a **carrier other than the U.S. Postal Service**, send the forms to:
  Social Security Administration
  Data Operations Center
  Attn: W-2c Process
  1150 E. Mountain Drive
  Wilkes-Barre, PA 18702-7997

Tips on 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 agree 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 benefit payments and the amount of any payments due.

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.

- We encourage you to use SSA's Employee Verification Service (EVS) prior to submitting Forms W-2 to SSA for processing. EVS is a free, convenient and secure method for employers to verify that employee names and SSNs match SSA's records. EVS is not to be used to screen job applicants. A negative EVS response makes no statement about your employee's immigration status. Visit our website at www.socialsecurity.gov/employer and select SSN Verification or call toll-free 1-800-772-6270 for further details.

- 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 cards to contact their nearest Social Security office.

- 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.

- If you file electronically or on magnetic media, be sure that all of your employees' names are correctly entered in the appropriate fields of the Code RW "Employee Wage Record."

  For more information see SSA Publication "Magnetic Media Reporting and Electronic Filing (MMREF-1)."

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

  See IRS Publication 393, "Federal Employment Tax Forms." 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 (829-3676), 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 www.socialsecurity.gov/employer.