

Schedule D (Form 941): Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations

(Rev. June 2011) Department of the Treasury—Internal Revenue Service

OMB No. 1545-0029

Employer Identification Number (EIN)

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Name (not your trade name)

--

Trade name (if any)

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Address

--

Number

Street

Suite or room number

--

--

--

City

State

ZIP code

Phone number

--

Tax Year of Discrepancies (Fill in)

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Format: YYYY

Type of Submission (Check one)

☐ Original

☐ Corrected

About this schedule

Each year the Internal Revenue Service (IRS) and the Social Security Administration (SSA) compare the totals on your Forms 941, *Employer's QUARTERLY Federal Tax Return*, with the totals on Forms W-2, *Wage and Tax Statement*, to verify that:

- The wages you reported on Forms 941 match those you reported on Forms W-2 (Copy A) so that your employees' social security earnings records are complete for benefit purposes; and
- You have paid the appropriate taxes.

Generally, the totals on your Forms W-2 (Copy A) should equal the totals you reported on Forms 941. Use this schedule if discrepancies exist between the totals you reported on those forms **ONLY** as a result of an acquisition, statutory merger, or consolidation. **In many cases, the information on this schedule should help the IRS resolve discrepancies without contacting you.** If you are an eligible employer who elects to use the alternate procedure set forth in Rev. Proc. 2004-53, explained in the instructions, you should file this schedule.

Read the separate instructions before you fill out this schedule.

Part 1: Answer these background questions.

1. Are you filing this schedule —

☐ After a statutory merger or consolidation? (See Rev. Rul. 62-60, 1962-1 C.B. 186 and Rev. Proc. 2004-53, 2004-2 C.B. 320.)

You are either: ☐ An acquired corporation or

☐ A surviving corporation.

OR

☐ After an acquisition and you are using the alternate procedure under Rev. Proc. 2004-53, 2004-2 C.B. 320?

You are either: ☐ A predecessor or

☐ A successor.

2. The effective date of the statutory merger/consolidation or acquisition is

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MM / DD / YYYY

3. The OTHER PARTY in this transaction is . . .

Other party's EIN

		—							
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Other party's name

--

Trade name (if any)

--

Address

--

Number

Street

Suite or room number

--


City

State

ZIP code

Phone number

--

Next 

Your EIN -

Name (not your trade name)

Other party's EIN

-

Tax Year of Discrepancies (Fill in)

Format: YYYY

Part 2: Tell us about the discrepancies with your returns.

	Column A		Column B		Column C
	Amount you reported to IRS for the tax year	-	Amount you reported to SSA for the tax year	=	The difference
	Totals from Forms 941 as corrected by any Forms 941-X		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
4. Social security wages	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
5. Medicare wages and tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
6. Social security tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
7. Federal income tax withheld	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
8. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>

If you are filing for one transaction only, STOP here. If you are filing for more than one transaction, go to Part 3.

Part 3: Fill this part out ONLY if you are filing more than one Schedule D (Form 941) for any calendar year.

9. File one Schedule D (Form 941) for each separate transaction. This is schedule of . (Example: This is schedule 1 of 3.)

	Column A		Column B		Column C
	Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	-	Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D (Form 941)	=	The difference
	Totals from Forms 941 as corrected by any Forms 941-X		Totals from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)		
10. Social security wages	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
11. Medicare wages and tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
12. Social security tips	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
13. Federal income tax withheld	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>
14. Advance earned income credit (EIC) payments (for tax years ending before January 1, 2011)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>