



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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CHIEF COUNSEL

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The Honorable Cathy A. McMorris  
Member, U.S. House of Representatives  
29 South Palouse Street  
Walla Walla, Washington 99362

Attention: Debra Casey

Dear Congresswoman McMorris:

I apologize for the delay in responding to your inquiry dated May 3, 2005, on behalf of \_\_\_\_\_, asked for information about the Social Security taxes paid by his former employer, the \_\_\_\_\_. The Social Security Administration (SSA) responded to your inquiry and forwarded it to us to provide additional information.

Generally, employers must withhold Social Security and Medicare taxes from their employee's wages and they must also pay a matching amount of these taxes. Employers must file Form 941 showing the amount of social security taxes paid by both the employer and employee. Employers must also file Form W-2 that reflects the total amount of social security taxes paid by both employer and employee.

Unfortunately, the law prohibits me from providing information about any organization's compliance with its employment tax obligations (Section 6103 of the Internal Revenue Code). I cannot disclose any tax return information without the written authorization of the organization affected by the disclosure. This includes \_\_\_\_\_ tax returns.

I am sorry that I cannot provide more information. If I can assist you further, please contact me or \_\_\_\_\_ ) at \_\_\_\_\_ - \_\_\_\_\_.

Sincerely,

LYNNE CAMILLO  
Branch Chief, Employment Tax Branch 2  
Office of the Associate Chief Counsel  
(Tax Exempt & Government Entities)