

# 2010

## **Instructions for Forms W-2AS, W-2GU, W-2VI, and Form W-3SS**

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Section references are to the Internal Revenue Code unless otherwise noted.

## **What's New**

**HIRE wages and tips paid to qualified employees.** The Hiring Incentives to Restore Employment (HIRE) Act exempts employers from the employer's share of social security tax (referred to as the payroll tax exemption) on wages paid to qualified employees from March 19, 2010, through December 31, 2010. For employers to report the amount of wages and tips covered by the payroll tax exemption, we added a new code for box 12, Code CC, for HIRE exempt wages and tips. The total of code CC is reported in new box 12b on Form W-3SS. The total of deferred compensation amounts, previously reported in box 12, is now reported in new box 12a on Form W-3SS. See *HIRE wages and tips paid to qualified employees* on page 3.

## **Reminders**

**Form 944-SS.** If you file Form 944-SS, use the "944-SS" checkbox in box b on Form W-3SS.

**Notice to employers in the Commonwealth of the Northern Mariana Islands.** If you are an employer in the Commonwealth of the Northern Mariana Islands, contact the Department of Revenue and Taxation, Capitol Hill, Saipan, MP

96959, to get Form W-2CM, Wage and Tax Statement, and the instructions for completing and filing the form.

## **Need Help?**

The IRS operates a centralized customer service site to answer questions about reporting on information returns, including Forms W-3SS, W-2AS, W-2CM, W-2GU, and W-2VI. If you have questions about reporting on these forms, call 1-866-455-7438 (toll free, except from American Samoa), or 1-304-263-8700 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.

**Using TYY/TDD equipment.** If you have questions about reporting on any of the above forms, call 1-304-579-4827 (not toll free). For any other information, call 1-800-829-4059 (toll free except from American Samoa).

## **Employment Tax Forms Referenced in These Instructions**

<b>Form</b>	<b>Title</b>
940	Employer's Annual Federal Unemployment (FUTA) Tax Return
941	Employer's QUARTERLY Federal Tax Return

941-SS	Employer's QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands)
941-X	Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund
943	Employer's Annual Federal Tax Return for Agricultural Employees
943-X	Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund
944	Employer's ANNUAL Federal Tax Return
944-SS	Employer's ANNUAL Federal Tax Return (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands)
944-X	Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund

## **General Instructions for Form W-3SS**

Use Copy A of Form W-3SS to transmit Copy A of Form W-2AS, W-2CM, W-2GU, or W-2VI to the Social Security Administration (SSA). File Copy 1 of Form W-3SS and Copy 1 of Form W-2AS, W-2CM, W-2GU, or W-2VI with your local tax department.

## **Who Must File**

Anyone required to file Forms W-2AS, W-2CM, W-2GU, or W-2VI must file Form W-3SS to transmit Copy A of these forms to the SSA. Make a copy of Form W-3SS; keep it and Copy D (for employer) of Forms W-2AS, W-2CM, W-2GU, or W-2VI with your records for 4 years. Be sure to use Form W-3SS for the correct year. If you are filing these forms electronically, see *Electronic reporting* on page 2.

**Household employers.** Even employers with only one household employee must file Form W-3SS with Form W-2AS, W-2CM, W-2GU, or W-2VI. On Form W-3SS, check “Hshld. emp.” in box b.

## **When To File**

File Copy A of Form W-3SS with Copy A of Forms W-2AS, W-2CM, W-2GU, or W-2VI by February 28, 2011.

However, if you file electronically, you may file by March 31, 2011. Visit SSA’s Business Services Online (BSO) website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and click on “Business Services Online” for electronic filing options.



File Copy 1 of Form W-3SS with Copy 1 of Forms W-2AS, W-2CM, W-2GU, or W-2VI by February 28, 2011.

**Extension to file.** You may request an automatic extension of time to file Form W-2AS, W-2CM, W-2GU, or W-2VI by sending Form 8809, Application for Extension of Time To File Information Returns, to the address shown on that form. You must request the extension by the due date of Form W-2AS, W-2CM, W-2GU, or W-2VI. You will have an additional 30 days to file. See Form 8809 for details.



*Even if you receive an extension of time to file Forms W-2AS, W-2CM, W-2GU, or W-2VI, you must still furnish the forms to your employees by January 31, 2011. See Extension to furnish Forms W-2AS, W-2CM, W-2GU, or W-2VI to employees, later.*

## **Where To File**

**Copy A.** Send the entire first page of Form W-3SS (Copy A) with the entire Copy A page of Forms W-2AS, W-2CM, W-2GU, or W-2VI to:

**Social Security Administration Data  
Operations Center Wilkes-Barre, PA  
18769-0001**

**Note.** If you use “Certified Mail” to file, change the ZIP code to “18769-0002.” If you use an IRS-approved private delivery service, add “ATTN: W-2 Process, 1150 E. Mountain Dr.” to the address and change the ZIP code to “18702-7997.” See Pub. 15 (Circular E), Employer’s Tax Guide, for a list of IRS-approved private delivery services.

**Copy 1.** File Copy 1 of Forms W-2AS and W-3SS with the Tax Division, Government of American Samoa, Pago Pago, AS 96799.

File Copy 1 of Forms W-2GU and W-3SS with the Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921.

File Copy 1 of Forms W-2VI and W-3SS with the V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

Contact the Division of Revenue and Taxation, Commonwealth of the Northern Mariana Islands at 670-664-1000 for the address to send Copy 1 of Forms W-2CM and W-3SS.

**Shipping and mailing.** If you file forms for more than one territory, use a separate Form W-3SS for each territory. For example, send Forms W-2GU with one Form W-3SS and Forms W-2AS with a second Form W-3SS. Forms W-2AS, W-2CM, W-2GU, and W-2VI are printed two forms to a page. Send the whole page of Copy A and Copy 1, even

if one of the forms on the page is blank or “Void.” See the specific instructions for box b of Form W-3SS on page 7.

Prepare and file Forms W-2AS, W-2CM, W-2GU, or W-2VI either alphabetically by employees’ last names or numerically by employees’ social security numbers. Do not staple or tape Form W-3SS to the related Forms W-2AS, W-2CM, W-2GU, or W-2VI. Do not staple or tape any forms to each other. These forms are machine read and staple holes or tears interfere with machine reading. Also, do not fold or cut Forms W-2AS, W-2CM, W-2GU, or W-2VI. Send the forms in a flat mailing.

### **General Instructions for Forms W-2AS, W-2CM, W-2GU, and W-2VI**

Form W-2AS is used to report American Samoa wages, Form W-2CM is used to report the Commonwealth of the Northern Mariana Islands wages, Form W-2GU is used to report Guam wages, and Form W-2VI is used to report U.S. Virgin Islands wages. Do not use these forms to report wages subject to U.S. income tax withholding. Instead, use Form W-2 to show U.S. income tax withheld.

## **Who Must File**

Employers and other payers in American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands must report wages, withheld income tax, U.S. social security, and U.S. Medicare taxes to their local tax department and to the SSA.

### **Furnishing Copies B and C to employees.**

Furnish Copies B and C of Forms W-2AS, W-2CM, W-2GU, or W-2VI to your employees by January 31, 2011. You will meet the “furnish” requirement if the form is properly addressed and mailed on or before the due date.

***Employment ends before December 31.*** You may furnish copies to the employee any time after employment ends, but not later than January 31, 2011. If an employee asks for the form, furnish him or her the completed copies within 30 days of the request or within 30 days of the final wage payment, whichever is later. However, if you terminate your business, see *Terminating a business* on page 4.

***Extension to furnish Forms W-2AS, W-2CM, W-2GU, or W-2VI to employees.*** You may request an extension of time to furnish Form W-2AS, W-2CM, W-2GU, or W-2VI to employees by sending a letter to:

**IRS–Enterprise Computing Center–  
Martinsburg Information Reporting Program  
Attn: Extension of Time Coordinator  
240 Murall Drive  
Kearneysville, WV 25430**

Mail your letter on or before the due date for furnishing Forms W-2AS, W-2CM, W-2GU, or W-2VI to employees. It must include:

- Your name and address,
- Your employer identification number (EIN),
- A statement that you are requesting an extension to furnish Forms W-2AS, W-2CM, W-2GU, or W-2VI to employees,
- Reason for delay, and
- Your signature or that of your authorized agent.

***Undeliverable forms.*** Keep for 4 years any employee copies of Forms W-2AS, W-2CM, W-2GU, or W-2VI that you tried to deliver but could not. However, if the undelivered forms can be produced electronically through April 15<sup>th</sup> of the fourth year after the year of issue, you do not need to keep undeliverable employee copies. Do not send undeliverable Forms W-2AS, W-2CM, W-2GU, or W-2VI to the SSA. For more

information on electronic recordkeeping, see Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at [www.irs.gov/pub/irs-irbs/irb97-13.pdf](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).

**Electronic reporting.** If you are required to file 250 or more Forms W-2AS, W-2CM, W-2GU, or W-2VI, you must file them electronically. You can get specifications for filing these forms electronically by visiting SSA's Employer W-2 Filing Instructions & Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and selecting "E-Filing Format." You can also contact an SSA Employer Services Liaison Officer (ESLO) at 1-212-264-1117 (not toll free) for the U.S. Virgin Islands, or 1-510-970-8247 (not toll free) for Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands. SSA no longer accepts any type of physical media (magnetic tape, cartridge, diskette, etc.) submissions of Forms W-2AS, W-2CM, W-2GU, or W-2VI reports.

**Note.** You are encouraged to file electronically even if you file fewer than 250 Forms W-2AS, W-2CM, W-2GU, and W-2VI. You may request a waiver on Form 8508, Request for Waiver From Filing Information Returns Electronically. Submit Form 8508 to the IRS at least 45 days before the due date of Form W-2AS, W-2CM, W-2GU, or W-2VI. See Form 8508 for filing information.



*If you file electronically, do not file the same returns on paper.*

### **Taxpayer identification number (TINs).**

Employers use an employer identification number (EIN) (00-0000000). Employees use a social security number (SSN) (000-00-0000). When you list a number, separate the nine digits properly to show the kind of number. Do not accept an individual taxpayer identification number (ITIN) for employment purposes. You can identify an ITIN because it is a 9-digit number, beginning with the number “9” with either a “7” or “8” as the fourth digit, and is formatted like an SSN (for example, 9NN-7N-NNNN). For more information about EINs and SSNs, see Pub. 80 (Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

Social security numbers are used to record employee earnings for future social security and Medicare benefits. When you prepare Forms W-2AS, W-2CM, W-2GU, or W-2VI, be sure to show the correct SSN for each employee. For information on verification of SSNs, see section 3 of Pub. 80 or go to



*www.socialsecurity.gov/employer* and select “Social Security Number Verification Service (SSNVS).”

## **Special Reporting Situations**

### **HIRE wages and tips paid to qualified employees.**

Employers who hired a qualified employee under the HIRE Act must report the amount of social security wages and tips paid after March 18, 2010, for which the employer claimed the payroll tax exemption.

A qualified employee is one who:

- Was hired after February 3, 2010, and before January 1, 2011;
- Was not hired to replace another employee unless the other employee separated from employment voluntarily or for cause (including downsizing);
- Was not a family member or other related individual of the employer; and
- Signed Form W-11, Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit, or other similar statement under penalties of perjury, certifying under penalties of perjury that he or she had not worked more than 40



hours during the 60 days prior to beginning employment.

Report the amount of wages and tips paid to the qualified employee for which you claimed the payroll tax exemption in Box 12, using code CC. This will include wages and tips paid to the qualified employee from April 1, 2010, through December 31, 2010, for which you claimed the payroll tax exemption, plus wages and tips paid to the qualified employee from March 19, 2010, through March 31, 2010, for which you claimed a credit in the second quarter of 2010. The amount may not exceed \$106,800 (2010 maximum social security wage base). For more information, visit *IRS.gov* and enter the keywords *HIRE Act payroll tax exemption*.

**Corrections.** Use the current version of Form W-2c, Corrected Wage and Tax Statement, to correct errors (such as an incorrect name, SSN, or amount) on a previously filed Form W-2AS, W-2CM, W-2GU, or W-2VI. Always send Form W-3c, Transmittal of Corrected Wage and Tax Statements, with Forms W-2c to the SSA, even if you are filing a Form W-2c only to correct an employee's name or SSN. See the separate Instructions for Forms W-2c and W-3c. Also, see below for information on correcting an employee's address.

If you are making a correction to a previously filed Form 941, 943, or 944, use Form 941-X, 943-X, or 944-X, for the return period in which you found the error. See the Instructions for Form 941-X for more details. Issue the employee a Form W-2c if the error discovered was for the prior year. If you are correcting social security or Medicare wages or tips, also file the entire Copy A page of Form W-2c and Form W-3c with the SSA to correct the social security records and any other items on the original Form W-2AS, W-2CM, W-2GU, or W-2VI (or previously filed Form W-2c) that were in error.

***Incorrect employee address.*** If you filed a Form W-2AS, W-2CM, W-2GU, or W-2VI with the SSA showing an incorrect address for an employee but all other information on the form is correct, do not file

Form W-2c with the SSA merely to correct the address.

However, if the address was incorrect on the Form W-2AS, W-2CM, W-2GU, or W-2VI furnished to the employee, you must do one of the following.

- Issue a new, corrected Form W-2AS, W-2CM, W-2GU, or W-2VI to the employee, including the new address. Indicate “REISSUED STATEMENT” on

the new copies. Do not send Copy A to the SSA.

- Issue a Form W-2c to the employee showing the correct address in box i and all other correct information. Do not send Copy A to the SSA.
- Mail the Form W-2AS, W-2CM, W-2GU, or W-2VI with the incorrect address to the employee in an envelope showing the correct address or otherwise deliver it to the employee. 3

**Archer MSA.** An employer's contribution to an employee's Archer MSA is not subject to income tax withholding, social security, or Medicare taxes if it is reasonable to believe at the time of the payment that the contribution will be excludable from the employee's income. However, if it is not reasonable to believe at the time of payment that the contribution will be excludable from the employee's income, employer contributions are subject to income tax withholding and social security and Medicare taxes and must be reported in boxes 1, 3, and 5.

You must report all employer contributions to an Archer MSA in box 12 with code R. Employer contributions to an Archer MSA that are not

excludable from the income of the employee also must be reported in box 1.

An employee's contributions to an Archer MSA are includible in income as wages and are subject to income tax withholding and social security and Medicare taxes. Employee contributions may be deductible, within limits, on the employee's tax return.

For more information, see Pub. 969, Health Savings Accounts and Other Tax-Favored Health Plans, and Notice 96-53, 1996-2 C.B. 219, which is found on page 5 of Internal Revenue Bulletin 1996-51 at [www.irs.gov/pub/irs-irbs/irb96-51.pdf](http://www.irs.gov/pub/irs-irbs/irb96-51.pdf).

**Designated Roth contributions.** Under section 402A, a participant in a section 401(k) plan or under a 403(b) salary reduction agreement that includes a qualified Roth contribution program may elect to make designated Roth contributions to the plan or program in lieu of elective deferrals. Designated Roth contributions are subject to income tax withholding and social security and Medicare taxes and must be reported in boxes 1, 3, and 5.

Section 402A requires separate reporting of the yearly designated Roth contributions. Designated Roth contributions to 401(k) plans will be reported using code AA in box 12; designated Roth contributions under 403(b) salary reduction

agreements will be reported using code BB in box 12. For reporting instructions, see *Code AA* and *Code BB* on page 7.

**Educational assistance programs.** A \$5,250 exclusion for employer-provided educational assistance applies to benefits provided to your employees under an educational assistance program. However, educational assistance that exceeds \$5,250 may be excluded from an employee's wages if it qualifies as a working condition benefit. See Pub. 970, Tax Benefits for Education, and section 2 of Pub. 15-B, Employer's Tax Guide to Fringe Benefits, for more information.

**Election workers.** Report on Form W-2AS, W-2CM, W-2GU, or W-2VI payments of \$600 or more to election workers for services performed in territorial, county, and municipal elections. File Form W-2AS, W-2CM, W-2GU, or W-2VI for payments of less than \$600 paid to election workers if social security and Medicare taxes were withheld under a section 218 (Social Security Act) agreement. Do not report election worker payments on Form 1099-MISC.

**Employee's social security and Medicare taxes paid by employer.** If you paid your employee's share of social security and Medicare taxes rather than deducting them from the employee's wages,

you must include these payments as wages subject to income tax withholding and social security and Medicare taxes. These payments are also subject to federal unemployment (FUTA) taxes in the U.S. Virgin Islands (USVI). The amount to include as wages is determined by using the formula contained in the discussion of Employee's Portion of Taxes Paid by Employer in section 7 of Pub. 15-A. Employer's Supplemental Tax Guide.



*This does not apply to household and agricultural employers. If you pay a household or agricultural employee's social security and Medicare taxes, you must include these payments in the employee's wages for income tax withholding purposes. However, the wage increase due to the tax payments is not subject to social security, Medicare, or FUTA (USVI only) taxes. For information on completing Forms W-2AS, W-2CM, W-2GU, W-2VI and W-3SS in this situation, see the Instructions for Schedule H (Form 1040), Household Employment Taxes, and section 3 of Pub. 51 (Circular A), Agricultural Employer's Tax Guide.*

**Group-term life insurance.** If you paid for group-term life insurance coverage over \$50,000 for an employee or a former employee, you must report the taxable cost of excess coverage (determined



by using the table in section 2 of Pub. 15-B) in boxes 1, 3, and 5 of Form W-2AS, W-2CM, W-2GU, or W-2VI. Also, show the amount in box 12 with code C. For employees, you must withhold social security and Medicare taxes, but not income tax. Former employees must pay the employee part of social security and Medicare taxes on the taxable cost of group-term life insurance coverage over \$50,000 on their tax return. You are not required to collect those taxes. However, you must report the uncollected social security tax with code M and the uncollected Medicare tax with code N in box 12 of Form W-2AS, W-2CM, W-2GU, or W-2VI.

**Health savings account (HSA).** An employer's contribution (including an employee's contributions through a cafeteria plan) to an employee's HSA is not subject to income tax withholding, social security, or Medicare taxes (or FUTA tax (USVI only)) if it is reasonable to believe at the time of the payment that the contribution will be excludable from the employee's income. However, if it is not reasonable to believe at the time of payment that the contribution will be excludable from the employee's income, employer contributions are subject to income tax withholding and social security and Medicare taxes (and FUTA tax (USVI only)) and must be

reported in boxes 1, 3, and 5 (and on Form 940 (USVI only)).

You must report all employer contributions to an HSA in box 12 with code W. Employer contributions to an HSA that are not excludable from the income of the employee also must be reported in boxes 1, 3, and 5.

An employee's contributions to an HSA (unless made through a cafeteria plan) are includible in income as wages and are subject to income tax withholding and social security and Medicare taxes. Employee contributions may be deductible, within limits, on the employee's tax return. For more information about HSAs, see Notice 2004-2, 2004-2 I.R.B. 269, available at [www.irs.gov/irb/2004-02\\_IRB/ar09.html](http://www.irs.gov/irb/2004-02_IRB/ar09.html). Also see Notice 2004-50, 2004-33 I.R.B. 196, available at [www.irs.gov/irb/2004-33\\_IRB/ar08.html](http://www.irs.gov/irb/2004-33_IRB/ar08.html). You can also find information in the Form 8889 instructions and Pub. 969, both dealing with health savings accounts.

**Lost form—reissued statement.** If an employee loses a form, enter “REISSUED STATEMENT” on the new copy (unless it was furnished electronically), and furnish it to the employee. Do not send Copy A of the reissued statement to the SSA. Employers are not prohibited (by the Internal Revenue Code) from charging a fee for issuing a



duplicate Form W-2AS, W-2CM, W-2GU, or W-2VI.

**Moving expenses.** Report moving expenses as follows.

- Qualified moving expenses that an employer paid to a third party on behalf of the employee (for example, to a moving company) and services that an employer furnished in kind to an employee are not reported on Form W-2AS, W-2CM, W-2GU, or W-2VI.
- Qualified moving expense reimbursements paid directly to an employee by an employer are reported only in box 12 of Form W-2AS, W-2CM, W-2GU, or W-2VI with code P.
- Nonqualified moving expense reimbursements are reported in boxes 1, 3, and 5 of Form W-2AS, W-2GU, or W-2VI. These amounts are subject to income tax withholding and social security and Medicare taxes.

**Nonqualified deferred compensation plans.**

Section 409A provides that all amounts deferred under a nonqualified deferred compensation (NQDC) plan for all tax years are currently includible in gross income unless certain

requirements are met. If section 409A requires an amount to be included in gross income, the section imposes a substantial additional tax.

Section 409A, generally, is effective with respect to amounts deferred in tax years beginning after December 31, 2004, but deferrals made prior to that year may be subject to section 409A under some circumstances.

It is not necessary to show amounts deferred during the year under an NQDC plan subject to section 409A. For more information, see Notice 2008-115, available at [www.irs.gov/irb/2008-52\\_IRB/ar10.html](http://www.irs.gov/irb/2008-52_IRB/ar10.html). If you report section 409A deferrals, show the amount in box 12 using code Y.

Income included under section 409A from an NQDC plan will be reported in box 1, and in box 12 using code Z. This income is also subject to an additional tax reported on the employee's tax return. For more information, see section 5 of Pub. 15-A. For more information on amounts includible in gross income, see Notice 2008-113, available at [www.irs.gov/irb/2008-51\\_IRB/ar12.html](http://www.irs.gov/irb/2008-51_IRB/ar12.html), and Notice 2008-115.

**Sick pay.** If you had employees who received sick pay in 2010 from an insurance company or other third-party payer and the third party notified you of the amount of sick pay involved, you may be

required to report the information on the employees' Forms W-2AS, W-2CM, W-2GU, or W-2VI. If the insurance company or other third-party payer did not notify you in a timely manner about the sick pay payments, it must prepare Forms W-2AS, W-2CM, W-2GU, or W-2VI, and W-3SS for your employees showing the sick pay. For specific reporting instructions, see section 6 of Pub. 15-A.

**Terminating a business.** If you terminate your business, you must provide Forms W-2AS, W-2CM, W-2GU, or W-2VI to your employees for the calendar year of termination by the due date of your final Form 941-SS, 944-SS, or 943. If filing on paper, make sure you obtain Forms W-2AS, W-2CM, W-2GU, or W-2VI preprinted with the correct year. If filing electronically, make sure your software has been updated for the current tax year. You must also file Forms W-2AS, W-2CM, W-2GU, or W-2VI with the SSA by the last day of the month that follows the due date of your final Form 941-SS, 944-SS, or 943.

If any of your employees are immediately employed by a successor employer, see Rev. Proc. 2004-53 for information on who must file Forms W-2AS, W-2CM, W-2GU, or W-2VI, and employment tax returns. You can find Rev. Proc. 2004-53, 2004-34 I.R.B. 320, at

*www.irs.gov/irb/2004-34\_IRB/ar13.html*. For information on automatic extensions for furnishing Forms W-2AS, W-2CM, W-2GU, or W-2VI to employees and filing them with the SSA, see Rev. Proc. 96-57, which is on page 14 of Internal Revenue Bulletin 1996-53 at *www.irs.gov/pub/irs-irbs/irb96-53.pdf*.

## **Specific Instructions for Forms W-2AS, W-2GU, and W-2VI**

**Form W-2CM.** For specific instructions for the 2010 Form W-2CM, see the 2010 Supplemental Instructions for Forms W-2CM and OS-3710, published by the Division of Revenue and Taxation, Commonwealth of the Northern Mariana Islands.

**How to complete Forms W-2AS, W-2GU, or W-2VI.** These are 5-part forms. Ensure that all copies are legible. Send Copy A to the SSA, Copy 1 to your tax department, and Copies B and C to your employee. Keep Copy D, and a copy of Form W-3SS, with your records for 4 years.

Type entries on these forms using black ink and 12-point Courier font. Copy A is read by machine and must be typed clearly with no corrections made to the entries and no entries exceeding the size of the boxes. Entries completed by hand, in script or italics fonts, or in colors other than black

cannot be read by the machines. Make all dollar entries without the dollar sign and comma, but with the decimal point (00000.00). Show the cents portion of the money amounts. If a box does not apply, leave it blank.

**Calendar year basis.** Base all entries on Forms W-2AS, W-2GU, W-2VI, or W-3SS on a calendar year. Use the current year form.

**Void.** Check this box when an error is made on Forms W-2AS, W-2GU, or W-2VI and you are voiding it because you will complete a new form. Do not include any amounts shown on “Void” forms in the totals you enter on Form W-3SS. See *Corrections* on page 3.

**Box a—Employee’s social security number.**

Enter the number shown on the employee’s social security card. If the employee does not have a card, he or she should apply for one by completing Form SS-5, Application for a Social Security Card. If the employee has applied for a social security number, enter “Applied For” in box a on paper Forms W-2AS, W-2GU, or W-2VI filed with the SSA. Enter zeros (000000000) if the form is filed electronically.

Ask the employee to inform you of the number and name as they are shown on the social security card when it is received. Then correct your previous report by filing Form W-2c showing the

employee's SSN. If the employee needs to change his or her name from that shown on the card, the employee should call the SSA at 1-800-772-1213 (toll free except in American Samoa).

If you do not provide the correct employee name and TIN on Form W-2AS, W-2GU, or W-2VI, you may owe a penalty unless you have reasonable cause. For more information, see Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs.

**Box b—Employer identification number (EIN).**

Show the employer identification number (EIN) assigned to you by the IRS (00-0000000). This should be the same number that you used on your Form 941-SS, 944-SS, or 943. Do not use a prior owner's EIN. If you do not have an EIN, enter "Applied For" in box b; do not use your SSN. You can get an EIN by applying online at *IRS.gov*, by calling the toll-free (except in American Samoa) number 1-800-829-4933, or by filing Form SS-4, Application for Employer Identification Number.

**Box c—Employer's name, address, and ZIP code.** This entry should be the same as shown on your Form 941-SS, 944-SS, or 943.

**Box d—Control number.** You may use this box to identify individual forms. You do not have to use this box.



**Boxes e and f—Employee’s name and address.** Enter the name as shown on the employee’s social security card (first, middle initial, last). Do not enter “Jr.,” “Sr.,” etc. on Copy A unless the suffix appears on the card. You may enter an employee’s name suffix in the designated area of box e, but SSA prefers that you do not enter the suffix on Copy A. If the name does not fit, you may show first name initial, middle initial, and last name (and ignore the vertical lines). If the name has changed, the employee must get a corrected card from any SSA office. Use the name on the original card until you see the corrected card. Do not show titles or academic degrees, such as “Dr.,” “RN,” or “Esq.,” at the beginning or end of the employee’s name.

Include in the address the number, street, apartment or suite number (or P.O. box number if mail is not delivered to a street address).

Third-party payers of sick pay filing a third-party sick pay recap Form W-2AS, W-2GU, or W-2VI must enter “Third-Party Sick Pay Recap” in place of the employee’s name in box e. Do not enter the employee’s SSN in box a. See section 6 of Pub. 15-A.

**Box 1—Wages, tips, other compensation.**

Show the total taxable wages, tips, and other compensation (before any payroll deductions) you

paid to your employee during the year, such as: (a) wages, bonuses, prizes, and awards; (b) noncash payments, including certain fringe benefits; (c) tips reported; (d) taxable cost of group-term life insurance over \$50,000; (e) distributions from a nonqualified or nongovernmental section 457(b) plan; and (f) cost of current insurance protection under a compensatory split-dollar life insurance arrangement. Other compensation includes amounts you pay the employee from which income tax is not withheld. You may show other compensation on a separate Form W-2AS, W-2GU, or W-2VI.

**Note.** Show payments to statutory employees whose earnings are subject to social security and Medicare taxes but not subject to income tax withholding in box 1 as other compensation.

See Pub. 80 (Circular SS) for the definition of a statutory employee.

**Box 2—Income tax withheld.** Show the total American Samoa, Guam, or U.S. Virgin Islands income tax withheld. Do not reduce this amount by any advance EIC payments.

**Box 3—Social security wages.** Show the total wages paid (before payroll deductions) subject to employee social security tax. Do not include tips. Generally, noncash payments are considered



wages. If you paid the employee's share of social security and Medicare taxes rather than deducting them from wages, see *Employee's social security and Medicare taxes paid by employer* on page 3. The total of boxes 3 and 7 cannot be more than \$106,800 (2010 maximum social security wage base). See Pub. 80 (Circular SS) for more information.

**Box 4—Social security tax withheld.** Show the total employee social security tax (not your share) withheld or paid by you for the employee, including social security tax on tips. Do not reduce this amount by any advance EIC payments made to the employee. For 2010, the amount shown should not exceed \$6,621.60 ( $\$106,800 \times 6.2\%$ ). Include only tax withheld (or paid by you for the employee) for 2010 wages and tips. If you paid your employee's share, see *Employee's social security and Medicare taxes paid by employer* on page 3.

**Box 5—Medicare wages and tips.** Show the total wages paid and tips reported subject to employee Medicare tax. There is no wage base limit for Medicare tax. Be sure to enter tips the employee reported even if you did not have enough employee funds to collect the Medicare tax for those tips. If you paid your employee's .

share of taxes, see *Employee's social security and Medicare taxes paid by employer* on page 3.

**Box 6—Medicare tax withheld.** Enter the total employee Medicare tax (not the employer's share) withheld or paid by you for the employee. Include only tax withheld for 2010 wages and tips. Do not reduce this amount by any advance EIC made to the employee. The rate is 1.45% of all wages and tips. If you paid your employee's share of taxes, see *Employee's social security and Medicare taxes paid by employer* on page 3.

**Box 7—Social security tips.** Show the tips that the employee reported to you even if you did not have enough employee funds to collect the social security tax for the tips. The total of boxes 3 and 7 should not be more than \$106,800 for 2010. Report all tips in box 1, along with wages and other compensation. Include in box 5 any tips reported in box 7.

**Box 9—Advance EIC payment.** (Forms W-2GU and W-2VI only.) Show the total advance earned income credit (EIC) paid to the employee.

**Box 11—Nonqualified plans.** The purpose of box 11 is for the SSA to determine if any part of the amount reported in box 1 or box(es) 3 and/or 5 was earned in a prior year. The SSA uses this information to verify that they have properly

applied the social security earnings test and paid the correct amount of benefits.

Show distributions to an employee from a nonqualified deferred compensation plan or nongovernmental section 457(b) plan. Also report these distributions in box 1. Make only one entry in this box. Distributions from governmental section 457(b) plans must be reported on Form 1099-R, not in box 1 of Form W-2AS, W-2GU, or W-2VI.

If you did not make distributions this year, show deferrals (plus earnings) under a nonqualified deferred compensation plan or any section 457(b) plan that became taxable for social security and Medicare taxes during the year (but were for prior year services) because the deferred amounts were no longer subject to a substantial risk of forfeiture. Also report these amounts in boxes 3 (up to the social security wage base) and 5. Do not report in box 11 deferrals included in box(es) 3 and/or 5 and deferrals for current year services (such as those with no risk of forfeiture).



*If you made distributions and are also reporting any deferrals in box(es) 3 and/or 5, do not complete box 11. See Pub. 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and Form SSA-131, Employer Report of Special Wage*

*Payments, for special reporting instructions for these and other kinds of compensation earned in prior years. However, do not file Form SSA-131 in this situation if the employee will not be age 62 or older by the end of that year.*

**Note.** Do not report special wage payments, such as accumulated sick or vacation pay, in box 11.

For more information on reporting special wage payments, see Pub. 957.

**Box 12—Codes.** Complete and code this box for all items described below. On Copy A, do not enter more than four items in box 12. If more than four items need to be reported in box 12, use a separate Form W-2AS, W-2GU, or W-2VI for additional items. You may enter more than four items on all other copies when using an approved substitute form.

Show the IRS code (using a capital letter or letters) to the left of the vertical line in boxes 12a–12d and the dollar amount to the right of the vertical line. Use decimal points but no dollar signs or commas (for example, D 5300.00).

**Code A—Uncollected social security tax on tips.** Show the employee social security tax on tips that you could not collect because the employee did not have enough funds from which to deduct it. Do not include this amount in box 4.

***Code B—Uncollected Medicare tax on tips.***

Show the employee Medicare tax on tips that you could not collect because the employee did not have enough funds from which to deduct it. Do not include this amount in box 6.

***Code C—Taxable cost of group-term life insurance over \$50,000.*** Show the taxable cost of group-term life insurance coverage over \$50,000 provided to your employee (including a former employee). See *Group-term life insurance* on page 4. Also include this amount in boxes 1, 3 (up to the social security wage base), and 5.

***Codes D through H, S, Y, AA, and BB.*** Use these codes to show pre-tax elective deferrals and designated Roth contributions made to the plans listed. Do not report amounts for other types of plans. The example under *Code D*, later, shows how to report elective deferrals under a section 401(k) plan.

Report as elective deferrals and designated Roth contributions only the part of the employee's salary (or other compensation) that he or she did not receive because of the deferrals or designated Roth contributions. Only elective deferrals and designated Roth contributions should be reported in box 12 for all coded plans; except when using code G for section 457(b) plans, include both elective and nonelective deferrals.

For employees who were 50 years of age or older at any time during the year and made elective deferral and/or designated Roth “catch-up” contributions, report the elective deferrals and the elective deferral “catch-up” contributions as a single sum in box 12 using the appropriate code, and the designated Roth contributions and the designated Roth “catch-up” contributions as a single sum in box 12 using the appropriate code.

The following are not elective deferrals and may be reported in box 14, but not in box 12:

(a) nonelective employer contributions on behalf of an employee; (b) after-tax contributions that are not designated Roth contributions, such as voluntary contributions to a pension plan that are deducted from an employee’s pay; and (c) required employee and employer matching contributions. See the code AA and BB instructions on page 7 for reporting designated Roth contributions.

***Code D—Elective deferrals to a section 401(k) cash or deferred arrangement (plan).*** Also show deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

***Example of reporting excess elective deferrals and designated Roth contributions under a section 401(k) plan.*** For 2010, Employee A (age 45) elected to defer \$18,300 under a section



401(k) plan. The employee also made a designated Roth contribution to the plan of \$1,000, and made a voluntary (non-Roth) after-tax contribution of \$600. In addition, the employer, on A's behalf, made a qualified nonelective contribution of \$2,000 to the plan and a nonelective profit-sharing employer contribution of \$3,000.

Even though the 2010 limit for elective deferrals and designated Roth contributions is \$16,500, the employee's total elective deferral amount of \$18,300 is reported in box 12 with code D (D 18300.00). The designated Roth contribution is reported in box 12 with code AA (AA 1000.00). The employer must separately report the actual amounts of \$18,300 and \$1,000 in box 12 with the appropriate codes. The amount deferred in excess of the limit is not reported in box 1. The return of excess salary deferrals and excess designated contributions, including earnings on both, is reported on Form 1099-R.

The \$600 voluntary after-tax contribution may be reported in box 14 (this is optional) but not in box 12. The \$2,000 nonelective contribution and the \$3,000 nonelective profit-sharing employer contribution are not required to be reported on Form W-2AS, W-2GU, or W-2VI, but may be reported in box 14.

Check the “Retirement plan” box in box 13.

***Code E—Elective deferrals under a section 403(b) salary reduction agreement.***

***Code F—Elective deferrals under a section 408(k)(6) salary reduction SEP.***

***Code G—Elective deferrals and employer contributions (including nonelective deferrals) to any governmental or nongovernmental section 457(b) deferred compensation plan.*** Do not report either section 457(b) or section 457(f) amounts that are subject to a substantial risk of forfeiture.

***Code H—Elective deferrals under a section 501(c) (18)(D) tax-exempt organization plan.***

Be sure to include this amount in box 1 as wages. The employee will deduct the amount on his or her income tax return.

***Code J—Nontaxable sick pay.*** Show any sick pay that was paid by a third party and was not includible in income (and not shown in boxes 1, 3, and 5) because the employee contributed to the sick pay plan.

***Code M—Uncollected social security tax on taxable cost of group-term life insurance over \$50,000 (for former employees).*** If you provided your former employees (including retirees) more than \$50,000 of group-term life insurance



coverage for periods during which an employment relationship no longer existed, enter the amount of uncollected social security tax on the coverage in box 12. See *Group-term life insurance* on page 4.

***Code N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (for former employees).*** Enter any uncollected Medicare tax on the cost of group-term life insurance coverage over \$50,000 for your former employees. See *Code M* above.

***Code P—Excludable moving expense reimbursements paid directly to employee.*** Show the total moving expense reimbursements that you paid directly to your employee for qualified (deductible) moving expenses. See *Moving expenses* on page 4.

***Code Q—Nontaxable combat pay.*** If you are a military employer, report any nontaxable combat pay in box 12.

***Code R—Employer contributions to an Archer MSA.*** Show any employer contributions to an Archer MSA. See *Archer MSA* on page 3.

***Code S—Employee salary reduction contributions under a section 408(p) SIMPLE.*** Show deferrals under a section 408(p) salary reduction SIMPLE retirement account. However, if the SIMPLE is part of a section 401(k) arrangement, use code D.

**Code T—Adoption benefits.** Show the total that you paid or reimbursed for qualified adoption expenses furnished to your employee under an adoption assistance program. Also include adoption benefits paid or reimbursed from the pre-tax contributions made by the employee to a section 125 (cafeteria) plan. However, do not include adoption benefits forfeited from a section 125 (cafeteria) plan. Report all amounts including those in excess of the \$12,170 exclusion.

**Code V—Income from the exercise of nonstatutory stock option(s).** Show the spread (that is, fair market value of stock over the exercise price of option(s) granted to your employee with respect to that stock) from your employee's (or former employee's) exercise of nonstatutory stock option(s). Include this amount in boxes 1, 3 (up to the social security wage base), and 5.

This reporting requirement does not apply to the exercise of a statutory stock option, or the sale or disposition of stock acquired pursuant to the exercise of a statutory stock option. For more information about the taxability of employee stock options, see Pub. 15-B.

**Code W—Employer contributions to an employee's health savings account (HSA).** Show any employer contributions (including

amounts the employee elected to pay using a section 125 (cafeteria) plan) to your employee's HSA. See *Health savings account (HSA)* on page 4.

**Code Y—Deferrals under a section 409A nonqualified deferred compensation plan.** It is not necessary to show deferrals under this type of plan. For more information see Notice 2008-115, 2008-52 I.R.B. 1367, available at [www.irs.gov/irb/2008-52\\_IRB/ar10.html](http://www.irs.gov/irb/2008-52_IRB/ar10.html). However, if you do report these deferrals, show current year deferrals, including earnings during the year on current year and prior year deferrals, in box 12 with code Y. See *Nonqualified deferred compensation plans* on page 4.

**Code Z—Income under section 409A on a nonqualified deferred compensation plan.** Enter all amounts deferred (including earnings on amounts deferred) that are includible in income under section 409A because the nonqualified deferred compensation (NQDC) plan fails to satisfy the requirements of section 409A. Do not include amounts properly reported on a Form 1099-MISC, or a corrected Form 1099-MISC, W-2AS, W-2GU, W-2VI, or W-2c for a prior year. Also, do not include amounts that are considered to be subject to a substantial risk of forfeiture for purposes of section 409A. For more information,

see Regulations sections 1.409A-1 through 1.409A-6, Notice 2008-113, and Notice 2008-115.

The amount reported in box 12 using code Z is also reported in box 1, and is subject to an additional tax reported on the employee's tax return.

***Code AA—Designated Roth contributions under a section 401(k) plan.*** Use this code to report designated Roth contributions under a section 401(k) plan. Do not use this code to report elective deferrals under code D. See *Designated Roth contributions* on page 3.

***Code BB—Designated Roth contributions under a section 403(b) plan.*** Use this code to report designated Roth contributions under a section 403(b) plan. Do not use this code to report elective deferrals under code E. See *Designated Roth contributions* on page 3.

***Code CC—HIRE exempt wages and tips.*** See *HIRE wages and tips paid to qualified employees* on page 3.

**Box 13—Checkboxes.** Check all boxes that apply.

- ***Statutory employee.*** Check this box for statutory employees whose earnings are subject to social security and Medicare taxes but not subject to income tax

withholding. Do not check this box for common law employees. See section 1 of Pub. 15-A for the definition of statutory employees.

- ***Retirement plan.*** Check this box if the employee was an “active participant” (for any part of the year) in any of the following plans.
  1. A qualified pension, profit-sharing, or stock bonus plan described in section 401(a) (including a 401(k) plan).
  2. An annuity plan described in section 403(a).
  3. An annuity contract or custodial account described in section 403(b).
  4. A simplified employee pension (SEP) plan described in section 408(k).
  5. A SIMPLE retirement account described in section 408(p).
  6. A trust described in section 501©(18).
  7. A plan for federal, state, or local government employees, or an agency or instrumentality thereof (other than a section 457(b) plan).

Generally, an employee is an active participant if covered by (a) a defined benefit plan for any tax year that he or she is eligible to participate, or (b)

a defined contribution plan (for example, a section 401(k) plan) for any tax year that employer or employee contributions (or forfeitures) are added to his or her account. For additional information on employees who are eligible to participate in a plan, contact your plan administrator.

For details on the active participant rules, see section 219(g)(5); Notice 87-16, 1987-1 C.B. 446; and Pub. 590, Individual Retirement Arrangements (IRAs). Also see Notice 98-49, which is on page 5 of Internal Revenue Bulletin 1998-38 at [www.irs.gov/pub/irs-irbs/irb98-38.pdf](http://www.irs.gov/pub/irs-irbs/irb98-38.pdf).

*Do not check this box for contributions made to a nonqualified plan or section 457 (b) plan.*

***Third-party sick pay.*** Check this box only if you are a third-party sick pay payer filing a Form W-2AS, W-2GU, or W-2VI for an insured's employee or are an employer reporting sick pay payments made by a third party. See section 6 of Pub. 15-A.

**Box 14—Other.** The lease value of a vehicle provided to your employee and reported in box 1 must be reported here or on a separate statement to your employee. You may also use this box for any other information that you want to give to your employee, such as health insurance premiums deducted, union dues, voluntary after-tax



contributions (but not designated Roth contributions) to a pension plan, or nontaxable income. Label each entry.

## **Specific Instructions for Form W-3SS**

**How to complete Form W-3SS.** Type entries using black ink and 12-point Courier font. Make all entries without the dollar sign and comma but with the decimal point (00000.00). If a box does not apply, leave it blank.

**Box a—Control number.** This is an optional box that you may use for numbering the whole transmittal.

**Box b—Kind of Payer.** Check only one box unless the second checked box is “Third-party sick pay.” If you have Forms W-2AS, W-2CM, W-2GU, or W-2VI with more than one kind of payer, send each type with a separate Form W-3SS. However, “third-party sick pay” does not designate a separate kind of payer. When this box is checked, it will always be in addition to the box that designates the kind of payer.

**941-SS.** Check this box if you file Form 941-SS and no other category (except “Third-party sick pay”) applies. A church or church organization should check this box even if it is not required to file Form 941-SS or 944-SS.

**Military.** Check this box if you are a military employer sending Forms W-2AS, W-2CM, W-2GU, or W-2VI for members of the uniformed services.

**943.** Check this box if you file Form 943 and are sending forms for agricultural employees. For nonagricultural employees, send their Forms W-2AS, W-2CM, W-2GU, or W-2VI with a separate Form W-3SS.

**944-SS.** Check this box if you file Form 944-SS and no other category (except “Third-party sick pay”) applies.

**Hshld. emp.** Check this box if you are a household employer sending Forms W-2AS, W-2CM, W-2GU, or W-2VI for household employees, and you did not include a household employee’s taxes on Form 941-SS, 944-SS, or 943.

**Medicare govt. emp.** Check this box if you are a U.S. or a U.S. Virgin Islands government employer with employees subject only to the 1.45% Medicare tax.

**Third-party sick pay.** Check this box (and one other box) if you are a payer of third-party sick pay (or are reporting sick pay payments made by a third party) filing Forms W-2AS, W-2CM, W-2GU, or W-2VI with “Third-party sick pay” checked in box 13.



**Box c—Total number of Forms W-2.** Show the number of completed individual Forms W-2AS, W-2CM, W-2GU, or W-2VI filed with this Form W-3SS. Do not count “Void” forms.

**Box d—Establishment number.** You may use this box to identify separate establishments in your business. You may file a separate Form W-3SS, with Forms W-2AS, W-2CM, W-2GU, or W-2VI, for each establishment even if they all have the same EIN; or you may use a single Form W-3SS for all Forms W-2AS, W-2CM, W-2GU, or W-2VI of the same type.

**Box e—Employer identification number (EIN).** If you received a preprinted Form W-3SS from the IRS with Pub. 80 (Circular SS), verify that your EIN is correct. Make any necessary corrections on the form. If you are not using a preprinted IRS Form W-3SS, enter the nine-digit EIN assigned to you by the IRS. The EIN should be the same as that shown on your Form 941-SS, 944-SS, or 943 and in the following format: 00-0000000. Do not use a prior owner’s EIN. If you do not have an EIN, see *Box b—Employer identification number (EIN)* on page 5. See also *Box h* below.

**Boxes f and g—Employer’s name and address.** If you are not using a preprinted Form W-3SS, enter your name and address as shown on your Form 941-SS, 944-SS, or 943. Make any

necessary corrections on your preprinted Form W-3SS.

**Box h—Other EIN used this year.** If you have used an EIN (including a prior owner's EIN) on Form 941-SS, 944-SS, or 943 submitted for 2010 that is different from the EIN reported in box e on this form, enter the other EIN used.

**Contact person, telephone number, fax number, and email address.** Include this information for use by the SSA if questions arise during processing.

**Boxes 1 through 7.** Enter the totals reported in boxes 1 through 7 of Forms W-2AS, W-2CM, W-2GU, or W-2VI being filed with this Form W-3SS.

**Box 9—Advance EIC payments.** Enter the total advance EIC payments shown on Forms W-2GU or Form W-2VI being filed with this Form W-3SS.

**Box 11—Nonqualified plans.** Enter the total reported in box 11 on Forms W-2AS, W-2CM, W-2GU, or W-2VI being filed with this Form W-3SS.

**Box 12a—Deferred compensation.** Enter the total of all amounts reported with codes D through H, S, Y, AA, and BB in box 12 on Forms W-2AS, W-2GU, W-2CM, or W-2VI. Do not enter a code.

**Box 12b—HIRE exempt wages and tips.** Enter the total of all amounts reported with code CC in box 12 on Forms W-2AS, W-2GU, W-2CM, or

W-2VI. See *HIRE wages and tips paid to qualified employees* on page 3.

**Box 13—For third-party sick pay use only.**

Third-party payers of sick pay (or employers using the optional rule for Form W-2AS, W-2CM, W-2GU, or W-2VI described in section 6 of Pub. 15-A) filing third-party sick pay recap Forms W-2AS, W-2CM, W-2GU, or W-2VI, and W-3SS must enter “Third-Party Sick Pay Recap” in this box. See section 6 of Pub. 15-A for details.

**Box 14—Income tax withheld by payer of third-party sick pay.** Complete this box only if you are the employer and have employees who had income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all of your employees. Although this tax is included in the box 2 total, it must be shown separately here.

**Box 15—Type of form.** Check this box for the type of forms you are submitting with this Form W-3SS.

**Signature.** The signature on Copies A and 1 of Form W-3SS must be an original (not a copy).

**Privacy Act and Paperwork Reduction Act**

**Notice** We ask for the information on Forms W-2AS, W-2CM, W-2GU, W-2VI, and W-3SS to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right

amount of tax. Section 6051 and its regulations require you to furnish wage and tax statements to employees and to the Social Security Administration. Section 6109 requires you to provide your employer identification number (EIN). If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce

federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are:

<b>Form W-2AS</b>	23 min.
<b>Form W-2GU</b>	24 min.
<b>Form W-2VI</b>	24 min.
<b>Form W-3SS</b>	24 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form W-2AS, W-2CM, W-2GU, W-2VI, or W-3SS to this address. Instead, see *Where To File* on page 2.

