



2008

Publication 393

Federal Employment Tax Forms

Federal Employment Tax Forms

- W-2
- W-3

What's New

Form 7018 discontinued. We no longer include Form 7018, Employer's Order Blank, in this publication. IRS can process your forms or publications order quicker and at less cost if you make your request by telephone or the Internet. See *How to get forms and publications* below.

Reminders

How to get forms and publications. To get forms and publications, see *Quick and Easy Access to IRS Tax Help and Tax Products* on page 2. **To place an order for 2008 and 2009 employer-related forms and publications** online for delivery by mail, access www.irs.gov/businesses and click on "Online Ordering for Information Returns and Employer Returns."

Social security wage base for 2008. Do not withhold social security tax after an employee reaches \$102,000 in social security wages for 2008. (There is no limit on the amount of wages subject to Medicare tax.)

What forms and publications will IRS send automatically? IRS will send you either Pub. 15 (Circular E) or Pub. 51 (Circular A) in December. These publications explain your tax responsibilities as an employer and will provide federal income tax withholding and advance earned income credit payment tables for 2009. You will also receive employment tax returns for each quarterly or annual return period unless you filed electronically or used a paid preparer:

- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 941, Employer's QUARTERLY Federal Tax Return
- Form 943, Employer's Annual Federal Return for Agricultural Employees
- Form 944, Employer's ANNUAL Federal Tax Return
- Schedule H (Form 1040), Household Employment Taxes

How to complete Forms W-2 and W-3. When you complete and file your 2008 Form W-2, Wage and Tax Statement(s), and 2008 Form W-3, Transmittal of Wage and Tax Statements:

- Show the correct social security numbers of all employees on Forms W-2 and be sure all copies are legible. If any employees' names changed during the year, encourage the employees to contact their local Social Security Administration (SSA) office and request a corrected social security card.

Having employees secure a corrected social security card will allow the SSA to process the information correctly and properly credit employees' social security earnings. It will also help the employees report their wages on their income tax returns.

- Furnish Copies **B, C, and 2** of Form W-2 to your employees by **February 2, 2009.**
- Prepare and file Forms W-2 either alphabetically by employees' last names or numerically by employees' social security numbers.
- Use Form W-3 to send Copy **A** of **all** Forms W-2 to the SSA by **March 2, 2009.** Be sure to fill in your name, address, and correct EIN.

Electronic filing option for small businesses. Small businesses and practitioners may be able to file a limited number of Forms W-2 electronically. Electronic filing is free, fast, and secure with a later filing deadline (March 31, 2009 versus March 2, 2009 for other filing methods). To register for electronic filing or to get more information, visit www.socialsecurity.gov/employer and click on "Electronically File Your W-2s." Do not mail paper Forms W-2 or Forms W-3 to SSA if you file electronically.

Information return questions. If you have questions about information returns (Forms 1096, 1098, 1099, 1042-S, 5498, W-2, W-2G, and W-3), call 1-866-455-7438 (toll free) or 304-263-8700 (toll call) Monday through Friday, 8:30 a.m. to 4:30 p.m., Eastern time.

Recordkeeping. Keep copies of Forms W-2 and W-3 and all other employment tax records for at least 4 years.

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

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