

Items of General Interest

Format Changes to Forms W-2 and W-3 Postponed Until Tax Year 2001

Announcement 99-34

Background In Announcement 98-55, 1998-26 I.R.B. 41, the IRS asked for comments on proposed format changes to Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements. These changes were proposed for the 1999 forms to be filed in 2000.

In Announcement 98-84, 1998-38 I.R.B. 30, the IRS postponed making major format changes to Forms W-2 and W-3 until the 2000 forms to be filed in 2001.

Changes Postponed Until Tax Year 2001 Based on concerns expressed by industry representatives and others, the IRS is again postponing major format changes to Forms W-2 and W-3. The IRS intends to make format changes similar to those first proposed in Announcement 98-55 to the 2001 forms to be filed in 2002.

The IRS will announce and request comments on proposed changes to the 2001 Forms W-2 and W-3 by early 2000.

2000 Forms W-2 and W-3 The 2000 Forms W-2 and W-3 will remain the same size and retain the same format as the 1999 forms. The forms may, however, be revised to reflect changes in the law or to allow for the reporting of additional items in box 13.
