

**DO NOT STAPLE**

1 Control number		33333		For Official Use Only ▶ OMB No. 1545-0008	
<input type="checkbox"/> Kind of Payer	2 941/941E Military 943		3 Employer's state I.D. number		5 Total number of statements
	<input type="checkbox"/> CT-1 <input type="checkbox"/> 942 <input type="checkbox"/> Medicare gov't. emp.		4		
6 Establishment number		7 Allocated tips		8 Advance EIC payments	
9 Federal income tax withheld		10 Wages, tips, and other compensation		11 Social security tax withheld	
12 Social security wages		13 Social security tips		14 Nonqualified plans	
15 Dependent care benefits		16 Adjusted total social security wages and tips		17 Deferred compensation	
18 Employer's identification number		19 Other EIN used this year		20 Employer's name	
21 Gross annuity, pension, etc. (Form W-2P)		23 Taxable amount (Form W-2P)		24 Income tax withheld by third-party payer	
22 Employer's address and ZIP code (If available, place label over boxes 18 and 20.)					

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_  
 Telephone number (optional) \_\_\_\_\_

Form **W-3** Transmittal of Income and Tax Statements **1990** Department of the Treasury  
Internal Revenue Service

Please return this entire page with the accompanying Forms W-2 or W-2P to the Social Security Administration address for your state as listed below. **Household employers filing Forms W-2 for household employees should send the forms to the Albuquerque Data Operations Center.**  
**Note:** Extra postage may be necessary if the report you send contains more than a few pages or if the envelope is larger than letter size. Do NOT order forms from the addresses listed below. You may order forms by calling 1-800-424-3676.

**If your legal residence, principal place of business, office or agency is located in**

**Use this address**


Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Social Security Administration Salinas Data Operations Center Salinas, CA 93911
Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Louisiana, Mississippi, New Mexico, Oklahoma, South Carolina, Tennessee, Texas	Social Security Administration Albuquerque Data Operations Center Albuquerque, NM 87180
Connecticut, Delaware, District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia	Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769
If you have no legal residence or principal place of business in any state	Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769

**Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances.

The estimated average time is 26 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, DC 20503.



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18 Employer's identification number			19 Other EIN used this year	
20 Employer's name			21 Gross annuity, pension, etc. (Form W-2P)	
YOUR COPY			23 Taxable amount (Form W-2P)	
			24 Income tax withheld by third-party payer	
22 Employer's address and ZIP code				

# Form W-3 Transmittal of Income and Tax Statements 1990

Department of the Treasury  
Internal Revenue Service

## Changes You Should Note

The 1990 Form W-3 has been revised. Several boxes have been added and renumbered. Please read the instructions carefully before completing this form.

## General Instructions

If you issue multiple Forms W-2 to show state or local tax data, do NOT report the same Federal tax data to the Social Security Administration (SSA) on more than one Copy A.

Payers filing privately printed Forms W-2 or W-2P must file Forms W-3 that are the same width as Forms W-2 or W-2P.

**Who Must File.**—Employers and other payers must file Form W-3 to send Copy A of Forms W-2 and W-2P.

A transmitter or sender (including a service bureau, paying agent, or disbursing agent) may sign Form W-3 for the employer or payer only if the sender:

- (a) is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law; and
- (b) Writes "For (name of payer)" next to the signature.

If an authorized sender signs for the payer, the payer is still responsible for filing, when due, a correct and complete Form W-3 and attachments, and is subject to any penalties that result from not complying with these requirements. Be sure the payer's name and employer identification number on Forms W-2, W-2P, and W-3 are the same as those used on the Form 941, 942, or 943 filed by or for the payer.

If you buy or sell a business during the year, see Rev. Proc. 84-77, 1984-2 C.B. 753, for details on who should file the employment tax returns.

**Forms W-2 and W-2P That You Cannot Deliver.**—You will need to keep for 4

years any employee (recipient) copies of Forms W-2 and W-2P that you tried to deliver but could not.

**Reporting on Magnetic Media.**—You must file 1990 Forms W-2 and W-2P with SSA on magnetic media instead of using the paper Copy A of these forms with Form W-3 if you file **250 or more forms**. You may be charged a penalty if you fail to file on magnetic media when required.

If you are filing Forms W-2 and W-2P using magnetic media you may also need **Form 6559**, Transmitter Report of Magnetic Media Filing, **Form 6560**, Employer Summary of Form W-2 Magnetic Media Wage Information, and **Form 6561**, Payer Summary of Form W-2P Magnetic Media Pension.

You can get magnetic media reporting specifications at most SSA offices. You may also get this information by writing to the Social Security Administration, P.O. Box 2317, Baltimore, MD 21235, Attn: Magnetic Media Coordinator.

**When To File.**—File Form W-3, with Copy A of Forms W-2 or W-2P, by February 28, 1991. You may be penalized if you do not include the correct information on a statement or if you file the return late.

You may request an extension of time to file by sending **Form 8809**, Request for Extension of Time To File Information Returns, to Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359.

You must request the extension before the due date of the returns for your request to be considered. Get Form 8809 for more details.

**Shipping and Mailing.**—If you send more than one kind of form, please group forms of the same kind and send them in separate groups. For example, if you pay both wages and annuities, file Forms

W-2 with one Form W-3 and Forms W-2P with a second Form W-3.

**Please do not staple Form W-3 to the related Forms W-2 or W-2P.** These forms are machine read, and staple holes or tears cause the machine to jam.

If you have a large number of Forms W-2 or W-2P to send with one Form W-3, you may send them in separate packages. Show your name and employer identification number on each package. Number them in order (1 of 4, 2 of 4, etc.) and place Form W-3 in package one. Show the number of packages at the bottom of Form W-3 below the title. If you mail them, you must send them first class.

## Specific Instructions

Since the form will be read by optical scanning machines, please type entries if possible. Send the whole first page of Form W-3 with Copy A of Forms W-2 or W-2P. Make all dollar entries without the dollar sign but with the decimal point (000.00).

The following instructions are for boxes on the form. If any entry does not apply to you, leave it blank. (Household employers, see the instructions on Form 942. Third-party payers of sick pay, see *Sick Pay* on page 4.)

**Box 1—Control number.**—This is an optional box which you may use for numbering the whole transmittal.

**Box 2—Kind of Payer.**—Put an X in the check box that applies to you. **Check only one box.** If you have more than one type, send each with a separate Form W-3.

**941/941E.**—Check this box if you file Form 941 or 941E and none of the other five categories applies.

**Military.**—Check this box if you are a military employer sending Forms W-2 for members of the uniformed services.

**943.**—Check this box if you file Form 943 and are sending forms for agricultural employees. For other employees who are not agricultural employees, send the non-agricultural employees' Forms W-2 with a Form W-3 that generally has a checkmark in the 941/941E box.

**CT-1.**—Check this box if you are a railroad employer sending Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA). Do NOT show employee RRTA tax in boxes 11, 12, and 13. These boxes are ONLY for social security information. If you also have employees who are subject to social security taxes, send each group's Forms W-2 with a separate Form W-3. Send the social security tax employees' Forms W-2 with a separate Form W-3 that has a checkmark in the 941/941E box.

**942.**—Check this box if you are a household employer sending Forms W-2 for household employees. If you also have employees who are not household employees, send each group's Forms W-2 with a separate Form W-3.

**Medicare government employee.**—Check this box if you are a U.S., state, or local agency with employees subject only to the 1.45% hospital insurance benefits (Medicare) tax.

**Boxes 3 and 4—Employer's state I.D. number.**—You are not required to use these boxes. This number is assigned by individual states where your business is located. You may want to complete this box if you use copies of this form for your state returns. If you are reporting for two states on Forms W-2, enter the 1st employer state I.D. number in box 3 and the 2nd employer state I.D. number in box 4.

**Box 5—Total number of statements.**—Show the number of completed individual Forms W-2 or W-2P you are transmitting with this Form W-3. Do not count voided or subtotal statements.

**Box 6—Establishment number.**—This is for Establishment Reporting Plans. Please show the number you and SSA agreed to. You may file a separate Form W-3, with Forms W-2, for each establishment even if they all have the same employer identification number. Or you may use the optional method using a single Form W-3. For more information about using the Establishment Reporting Plan, contact your SSA office.

**Box 7—Allocated tips.**—Enter the total amount of allocated tips shown on Forms W-2.

**Box 8—Advance EIC payments.**—Enter the total amount of advance EIC payments shown on Forms W-2.

**Box 9—Federal income tax withheld.**—Show the total withheld Federal income tax reported on Forms W-2 or W-2P.

**Box 10—Wages, tips, and other compensation.**—Show the total wages, tips, and other compensation reported on Forms W-2.

**Box 11—Social security tax withheld.**—Show the total withheld social security tax reported on Forms W-2.

**Box 12—Social security wages.**—Show the total social security wages reported on Forms W-2.

**Box 13—Social security tips.**—Show the total social security tips reported on Forms W-2.

**Box 14—Nonqualified plans.**—Enter the total amount of nonqualified plan distributions reported in box 14 on Forms W-2.

**Box 15—Dependent care benefits.**—Enter the total amount of dependent care benefits reported in box 15 on Forms W-2.

**Box 16—Adjusted total social security wages and tips.**—The amounts reported in this box in most cases should agree with the social security wages and tips reported on your quarterly Forms 941, 942, and annual Form 943 for 1990. If these totals do not match, IRS or the Social Security Administration may require you to explain any difference and make any necessary corrections. To get to the adjusted total of social security wages and tips, you must take into account any current or prior year adjustments made to social security wages and tips (such as corrections to prior year returns, errors made when reporting for current year, etc.)

**Box 17—Deferred compensation.**—Enter the total amount of employee contributions to certain qualified deferred compensation plans reported in box 17 on Forms W-2. The total amounts you should report are for 401(k), 403(b), 408(k)(6), and 501(c)(18)(D) plans. Do not list each plan separately. Report these amounts as one lump sum on Form W-3.

**Box 18—Employer's identification number.**—Show the number assigned to you by IRS. This should be shown as 00-0000000 and should be the same as shown on your Form 941, 942, or 943.

**Do not use an earlier owner's number. See Box 19 below.** If available, use the label sent to you with **Pub. 393** or **51** that shows your name, address, and employer identification number. Place the label over boxes 18 and 20 in the space provided. Use of the label speeds processing of the form. Make any necessary corrections on the label.

**Box 19—Other EIN used this year.**—If you have used an employer identification number (EIN) (including a prior owner's EIN) on Form 941, 942, or 943 submitted for 1990 that is different from the EIN reported on Form W-3 in box 18, enter the other EIN used.

**Box 20—Employer's name.**—This entry should be the same as that shown on your Form 941, 942, or 943. If available, use the label sent to you with **Pub. 393** or **51**.

**Box 21—Gross annuity, pension, retired pay, or IRA payment.**—Show the total gross annuity, pension, retired pay, or IRA payments shown on Forms W-2P.

**Box 22—Employer's address and ZIP code.**—If available, use the label sent to you with **Pub. 393** or **51**. Make any necessary corrections on the label. See box 18 above.

**Box 23—Taxable amount.**—Show the taxable amount of annuities, pensions, retired pay, or IRA payments reported on Forms W-2P.

**Box 24—Income tax withheld by third-party payers.**—Complete this box if you 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 9 total, it must be separately shown here. See *Sick Pay*, below.

**Sick Pay.**—Sick pay paid to an employee by a third party such as an insurance company or trust requires special treatment at year-end because IRS reconciles an entity's Forms 941 with the Forms W-2 and W-3 filed at the end of the year. If the third-party payer does not notify the employer about the sick-pay payments, the third-party payer should prepare Forms W-2 and W-3 with respect to the employee. See **Circular E**, Employer's Tax Guide, for information on who should prepare Forms W-2 and W-3. If the third-party payer does notify the employer about the sick-pay payments, then the following instructions apply:

**Third-party payers.**—Because you withheld social security tax (and perhaps Federal income tax) from persons for whom you do not file Forms W-2, you must file a separate Form W-3 with one "dummy" Form W-2 for all sick pay you paid, that shows the following information:

(a) in box 9, the total income tax withheld (if any) by you from the sick pay;

(b) in box 10, the total sick pay paid by you during 1990;

(c) in box 11, the total employee social security tax withheld and paid to the IRS on your Form 941;

(d) in box 19, the words "Third-party sick pay" in place of the employee's name; and

(e) in box 12, the total of all sick pay subject to employee social security tax.

On the separate Form W-3, complete only boxes 2, 9, 10, 11, 12, 18, 20, and 22. Do **not** make an entry in box 24 of this Form W-3.

**Employers.**—If you had employees who received sick pay in 1990 from an insurance company or other third-party payer, you must report the following on the employees' Form W-2:

(a) in box 9, any income tax withheld from the sick pay by the third-party payer;

(b) in box 10, the amount of sick pay the employee must include in income;

(c) in box 11, the employee social security tax withheld by the third-party payer;

(d) in box 12, the amount of sick pay that is subject to employer social security tax; and

(e) in box 17, the amount of any sick pay not includible in income because the employee contributed to the sick pay plan.

You can include these amounts on the Form W-2 you issue the employee showing wages, or you can give the employee a separate Form W-2 and state that the amounts are for third-party sick pay. In either case, you must show in box 24 of Form W-3 the total amount of income tax withheld by third-party payers, even though the amounts are included in box 9.