Form W-3 Transmittal of Income and Tax Statements 1990

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.

<table>
<thead>
<tr>
<th>If your legal residence, principal place of business, office or agency is located in</th>
<th>Use this address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming</td>
<td>Social Security Administration Salinas Data Operations Center Salinas, CA 93911</td>
</tr>
<tr>
<td>Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Louisiana, Mississippi, New Mexico, Oklahoma, South Carolina, Tennessee, Texas</td>
<td>Social Security Administration Albuquerque Data Operations Center Albuquerque, NM 87180</td>
</tr>
<tr>
<td>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</td>
<td>Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769</td>
</tr>
</tbody>
</table>

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

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**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.
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.

Employers 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) must 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 Form 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.
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 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 for 401(k), 403(b), 403(b)(8), and 409A 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 your employer identification number, or 941.

Do not use an earlier employer’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-2.

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-2.

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 employers’ 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 includable 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.