<table>
<thead>
<tr>
<th>Kind of Payer</th>
<th>Total number of statements</th>
</tr>
</thead>
<tbody>
<tr>
<td>941SS Military</td>
<td>943 Medicare govt. emp.</td>
</tr>
</tbody>
</table>

| 6 | 7 Advance EIC payments | 8 Establishment number |
| 9 | Income tax withheld | 10 Wages, tips, and other compensation |
| 11 | Social security tax withheld |

| 12 | Social security wages | 13 Social security tips |
| 14 | Medicare tax withheld |

| 15 | Employer's identification number |
| 16 | Medicare wages and tips |
| 17 | Employer's name |
| 18 | Other EIN used this year |

| 19 | Employer's address and ZIP code (if available, place label over Boxes 15, 17, and 19) |
| 20 | Adjusted total social security wages and tips |
| 21 | Adjusted total Medicare wages and tips |

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**Copy A—For Social Security Administration**

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 ►

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Form **W-3SS Transmittal of Wage and Tax Statements 1992**

**Notice to Employers in the Commonwealth of the Northern Mariana Islands**

If you are an employer in the Commonwealth of the Northern Mariana Islands, you must contact the Division of Revenue and Taxation, Capital Hill, Saipan, MP 96950, to get Form W-2CM and the instructions for completing and filing that form.

**Employers in Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, and American Samoa**

Please return this entire page along with Copy A of Forms W-2GU, W-2CM, W-2VI, or W-2AS to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769.

**Note:** Employers in American Samoa, send Copy 1 of Forms W-2AS to the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799.

**Paperwork Reduction Act Notice**

We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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.

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

- Form W-2AS — 22 minutes
- Form W-2VI — 20 minutes
- Form W-2GU — 22 minutes
- Form W-3SS — 22 minutes

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, DC 20503. Do NOT send the tax forms to either of these offices. Instead, see the instructions for the forms for information on where to file them.
Special Instructions for Reporting 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 the IRS recognizes an entity’s Forms 941SS with the Forms W-2AS, W-2GU, W-2CM, or W-2VI and Form W-3SS filed at the end of the year. See Pub. 80 (Circular SS), Federal Tax Guide for Employers in the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, for information on who should prepare the Forms W-2AS, W-2GU, W-2CM, or W-2VI and W-3SS. Employers in the Commonwealth of the Northern Mariana Islands should contact the local tax division for instructions on reporting sick pay on Form W-2CM.

A. If the third-party payer notifies the employer about the sick pay payments, then the following instructions apply:

1. Third-party payers.—Because you withheld social security and Medicare taxes from persons for whom you do not file Forms W-2AS, W-2GU, or W-2VI, you must file a separate Form W-3SS with a single “dummy” Form W-2AS, W-2GU, or W-2VI that shows the following information:
   (a) in Box 10, the amount of sick pay withheld by the third-party payer;
   (b) in Box 20, the amount of sick pay withheld by the third-party payer; and
   (c) in Box 21, the amount of sick pay withheld by the third-party payer.

2. Employers.—If you had employees who received sick pay in 1992 from an insurance company or other third-party payer, you must report the following on the employee’s Form W-2AS, W-2GU, or W-2VI:
   (a) in Box 10, the amount of sick pay withheld by the third-party payer;
   (b) in Box 11, the amount of sick pay withheld by the third-party payer;
   (c) in Box 12, the words “third-party sick pay” in place of the employee’s name;
   (d) in Box 13, the total of all sick pay withheld by the third-party payer;
   (e) in Box 15, the total of all sick pay withheld by the third-party payer;
   (f) in Box 16, the total of all sick pay withheld by the third-party payer.

B. If the third-party payer does not notify the employer about sick pay, then the following instructions apply:

1. Third-party payers.—Because you did not notify the employer about the sick pay payments, you are responsible for completing Form W-3SS and Form W-2AS, W-2GU, or W-2VI, including all the information described in item A-2 above as if you were the employer.

2. Employers.—Since you were not notified timely about sick pay payments made by a third-party, you are not required to report these amounts on Form W-2AS, W-2GU, or W-2VI.

Reporting on Magnetic Media

We encourage employers and other payers with computer capabilities to use magnetic media for filing the information on the Wage and Tax Statement. Many filers find that reporting on magnetic media saves money and is efficient and flexible. You can get specifications for furnishing this information on magnetic media by writing the Social Security Agency.
Instructions for Forms W-2AS, W-2GU, W-2CM, and W-2VI

General Instructions

A. Who Must File.—Employers and other payers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands must report wages, income tax withheld, U.S. social security taxes, and U.S. Medicare taxes to their local tax department and to the U.S. Social Security Administration (SSA). Form W-2AS is used to report American Samoa wages; Form W-2GU is used to report Guam wages; Form W-2CM is used to report the Commonwealth of the Northern Mariana Islands wages; and Form W-2VI is used to report Virgin Islands wages. Do not use these forms to report wages subject to U.S. Federal income tax withholding. Rather, use Form W-2 to show U.S. income tax withheld.

Form W-3SS is used as a transmittal document to send the Forms W-2AS, W-2GU, W-2CM, or W-2VI to the proper authority.

B. Where and When To File.—File Copy A of Forms W-2AS, W-2GU, W-2CM, or W-2VI, and Copy A of Form W-3SS, with the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769, by March 1, 1993.

File Copy 1 of Forms W-2GU or W-2VI with Copy 1 of Form W-3SS with the local tax department. (For more information concerning Copy 1, contact your local tax department.)


C. 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, send Forms W-2GU with one Form W-3SS and Forms W-2AS with a second Form W-3SS. Send the whole first page with Copy A of Forms W-2AS, W-2GU, W-2CM, or W-2VI.

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

D. Calendar Year Basis.—You must base all entries on Forms W-2AS, W-2GU, W-2CM, W-2VI, and W-3SS on a calendar year.

E. Taxpayer Identifying Numbers.—These numbers are used to post earnings to employer's earnings records for social security benefits. Please be sure to show the correct social security number in Box 8 on the Forms W-2AS, W-2GU, or W-2VI.

Persons in a trade or business use an EIN (00-0000000). Individuals use a social security number (000-00-0000). When you list a number, please separate the nine digits properly to show the kind of number.

Sole proprietors who are payers should show their EIN on the statements they prepare.

Please show the full name, address, and identifying number of the payer and recipient on the form.

F. Statements To Employees.—Generally, you should give statements to employees by January 31, 1993. If employment ended before December 31, 1992, you may give the statement any time after employment ends. If the employee asks for the form, give him or her the completed copies within 30 days of the request or the last wage payment, whichever is later.

Keep for 4 years any employee copies of Forms W-2AS, W-2GU, W-2CM, or W-2VI that you tried to deliver but could not.

G. Corrections.—Use Form W-2c, Statement of Corrected Income and Tax Amounts, to correct errors in previously filed Forms W-2AS, W-2GU, W-2CM, and W-2VI. Use Form W-3c, Transmittal of Corrected Income and Tax Statements, to transmit the W-2c forms to the SSA. Instructions are on the forms. If an employee loses a statement, write “REISSUED STATEMENT” on the new copy, but do not send Copy A of the reissued statement to SSA.

H. Forms W-3c, W-2GU, and W-2VI Formats.—Copy A of Forms W-2AS, W-2GU, and W-2VI are printed with three forms to an unperforated page. Send the whole page even if one or two of the forms are blank or void. If you are sending 42 or more forms, please show subtotals on every 42nd form for the preceding 41 forms to permit checking the transmittal totals. Make all dollar entries without the dollar sign and comma but with the decimal point (0000.00).

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

The instructions below are for boxes on the forms. If an entry does not apply to you, leave it blank. Employers in the Commonwealth of the Northern Mariana Islands should contact the local tax division for instructions on completing Forms W-2CM.
You provided your former employees (including retirees) more than $50,000 of group-term life insurance coverage. Enter the amount of uncollected Medicare tax on the coverage in Box 6. Use code N for uncollected Medicare tax.

Check the “Deferred compensation” checkbox in Box 5, enter the elective deferral in Box 6, and label it “401(k),” “403(b),” etc.

**Box 7—Advance EIC payment.—** Forms W-2GU and W-2VI only. Show the amount of the advance earned income credit paid to the employee.

**Box 8—Employee’s social security number.—** Give the number shown on the employee’s social security card. An employee without a number should apply for one at any SSA office.

**Box 9—Income tax withheld.—** Enter the total amount of income tax withheld.

**Box 10—Wages, tips, and other compensation.—** Show, before any payroll deductions, the total of (1) wages paid, (2) noncash payments, including fringe benefits, (3) tips reported, and (4) all other compensation. Other compensation is amounts that you pay the employee from which income tax is not withheld. If you prefer not to include it in the total, you may show it on a separate Form W-2AS, W-2GU, or W-2VI. 

**Note:** Payments to statutory employees that are subject to social security and Medicare taxes but not subject to income tax withholding, must be shown in Box 10 as other compensation. (See Circular SS for the definition of a statutory employee.)
withheld or paid by you for the employee. Include only taxes withheld for 1992 wages. If you are making an adjustment in 1992 to correct social security tax for a prior year, you must file Form 941c, Statement To Correct Information Previously Reported on the Employer's Federal Tax Return, with your Form 941SS, Employer's Quarterly Federal Tax Return, in the quarter you find the error, file Copy A of Form W-2c, and give the employee a copy of Form W-2c for the prior year.

Box 12a—Employee's name.— Enter the name as shown on the employee's social security card. If an employee's social security card shows a name different from the one you will use, have the employee get a corrected card from any SSA office. Use the name on the original card until you see the corrected one.

Box 12b—Employee's address and ZIP code.— Enter the employee's address and ZIP code.

Box 13—Social security wages.— Show the total wages paid (before payroll deductions) subject to employee social security tax. The total of Boxes 13 and 14 should not be more than $55,500 (the maximum social security wage base for 1992). Generally, noncash payments are not considered wages. (See Circular SS for more information.)

Box 14—Social security tips.— Show the amount the employee reported even if you did not have enough employee funds to collect the social security tax for the tips. When tips and wages subject to social security taxes amount to $55,500 (for 1992), do not show any additional tips in this box. Show all tips reported in Box 10 along with wages and other compensation.

Box 15—Medicare wages and tips.— Show the total wages paid and tips reported subject to employee Medicare tax. The amount entered in this box should not exceed $130,200 (the maximum Medicare wage base for 1992).

Box 16—Medicare tax withheld.— Enter the total employee Medicare tax (not your share) withheld or paid by you for the employee. Include only taxes withheld for 1992 wages and tips.

Box 17—Employer's use.— You may show any information you want to give your employee here such as medical insurance premiums deducted, union dues deducted, or certain employee business expense reimbursements. You should clearly label the entries.

Box 18—Benefits included in Box 10.— Show the total value of the taxable noncash fringe benefits included in Box 10 as other compensation. If you provided a vehicle and you included 100% of the value in the employee's income, you must separately report this value to the employee in Box 18 or on a separate statement so that the employee can compute the value of any business use of the vehicle.

Instructions for Form W-3SS

A. Who Must File, When to File, and Where to File.— See page 4 under General Instructions for this information.

B. How To Complete Form W-3SS.— Please type or print entries. Make all entries without the dollar sign and comma but with the decimal point (000.00).

The instructions below are for the boxes on Form W-3SS. If an entry does not apply, leave it blank.

Box 1—Control number.— This box is for numbering the whole transmittal. You do not have to use this box.

Box 2—Kind of Payroll.— Check only one box:

941SS.— Check this box if you file Form 941SS and none of the other categories apply.

Military.— Check this box if you are a military employer sending Forms W-2AS, W-2GU, W-2CM, 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. If you also have employees who are not agricultural employees, send each group's Forms W-2AS, W-2GU, W-2CM, or W-2VI with a separate Form W-3SS. Send the nonagricultural employees' forms with a Form W-3SS that generally has a checkmark in the 943 box.

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

Medicare government employee.— Check this box if you are a U.S., Virgin Islands, or local agency with employees subject only to the 1.45% Medicare tax.

Box 3—Number of statements attached.— Show the number of individual Forms W-2AS, W-2GU, W-2CM, or W-2VI filed with this Form W-3SS.

Box 7—Advance EIC payments.— To be shown only for Forms W-2GU and W-2VI. Enter the total amount of payments shown.

Box 8—Establishment number.— You may use this block to identify separate establishments in your business. Use any four-digit number you choose if you wish to identify them. You may file a separate Form W-3SS, with Forms W-2AS, W-2GU, W-2CM, or W-2VI, for each establishment even if they all have the same EIN.

Box 9—Income tax withheld.— Show the total withheld income tax reported.

Box 10—Wages, tips, and other compensation.— Show the total wages, tips, and other compensation reported.

Box 11—Social security tax withheld.— Show the total withheld social security tax reported.

Box 12—Social security wages.— Show the total social security wages reported.

Box 13—Social security tips.— Show the total social security tips reported.

Box 14—Medicare tax withheld.— Show the total withheld Medicare tax reported.

Box 15—Employer identification number.— Show the number assigned to you by the IRS. Do not use a prior owner's number. If available, use the label sent to you with Circular SS that shows your name, address, and EIN.

Box 16—Medicare wages and tips.— Show the total Medicare wages and tips reported.

Box 17—Employer's name.— If available, use the label sent to you with Circular SS. Make any necessary corrections on the label.

Box 20—Adjusted total Medicare wages and tips.— The amount reported in this box in most cases should agree with the total social security wages and tips reported to the IRS on your quarterly Forms 941SS (or 941c), 942, or 943 submitted for 1992 that is different from the EIN reported in Box 15 on this form, enter the other EIN used.

Box 19—Employer's address and ZIP code.— If available, use the label sent to you with Circular SS. Make any necessary corrections on the label.

Box 21—Adjusted total Medicare wages and tips.— Generally, the amounts reported in this box should agree with the total Medicare wages and tips reported to the IRS on Forms 941SS (or 941c), 942, and 943 for 1992. See Box 20 above for more information.