

Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

DO NOT STAPLE

a Control number		33333		For Official Use Only ▶ OMB No. 1545-0008	
b Kind of Payer ▶	941-SS	Military	943	1 Wages, tips, other compensation	2 Income tax withheld
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3 Social security wages	4 Social security tax withheld
c Total number of statements		d Establishment number		5 Medicare wages and tips	6 Medicare tax withheld
e Employer's identification number				7 Social security tips	8
f Employer's name				9 Advance EIC payments	10
				11 Nonqualified plans	12
				13	
				14	
g Employer's address and ZIP code					
h Other EIN used this year				15	
i Employer's state I.D. No.					

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 ▶ _____
 Telephone number () _____

Form **W-3SS Transmittal of Wage and Tax Statements 1997** Department of the Treasury
 Internal Revenue Service

Send this entire page to the Social Security Administration. Photocopies are NOT acceptable.

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 you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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-2GU — 23 minutes
- Form W-2VI — 22 minutes
- Form W-3SS — 22 minutes

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms

simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax forms to this address.

Where To File Copy A

Send the entire first page of this form with Copy A of Forms W-2AS, W-2GU, W-2CM, or W-2VI to:

Social Security Administration
 Data Operations Center
 Wilkes-Barre, PA 18769-0001

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use a carrier other than the U.S. Postal Service to deliver this information, please add "1150 E. Mountain Dr." to this address and change the ZIP code to "18769."

Also see **Where To File Copy 1 and Shipping and Mailing** on page 3 for additional information on sending Form W-3SS.

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.

Changes To Note

Wage Bases.—The 1997 wage base for social security is \$65,400. **There is no limit on the amount of wages and tips that are subject to Medicare taxes.**

Household Employers.—All household employers, even those with only one household employee, must file Form W-3SS with their 1997 Forms W-2AS, W-2GU, W-2CM, or W-2VI.

Boxes 13 and 14 Eliminated.—Entries are not needed for *Adjusted total Social Security wages and tips* (formerly box 13) and *Adjusted total Medicare wages and tips* (formerly box 14 on Form W-3SS).

Educational Expenses.—The \$5,250 exclusion for employer-provided educational assistance has been reinstated. For tax years beginning after 1994 and before June 1, 1997, amounts paid to or on behalf of an employee are excludable from income. For tax years beginning in 1997, the exclusion is only for courses that start before July 1, 1997. However, the exclusion does not apply to graduate courses that started after June 30, 1996. Generally, a course starts on the

first regular day of class. See **Pub. 508**, Educational Expenses, and Notice 96-68, 1996-52 I.R.B. 30, for more information.

Medical Savings Account (MSA).—

Beginning January 1, 1997, an employer's contribution to an employee's MSA is not subject to income tax withholding, or social security, Medicare, or railroad retirement taxes, to the extent it is reasonable to believe at the time of payment of the contribution that it will be excludable from the income of the employee. You must report all employer contributions to an MSA in box 13 of Form W-2 using code R.

Employer contributions to an MSA that are not excludable from the income of the employee also must be reported in box 1. To the extent that it is not reasonable to believe at the time of payment that the contribution will be excludable from the income of the employee, employer contributions are subject to income tax withholding, social security and Medicare taxes (or railroad retirement tax), and must be reported in boxes 1, 3, and 5.

An employee's contributions to an MSA are includible in income as wages and are subject to income tax withholding, and social security and Medicare taxes (or railroad retirement

tax). Employee contributions are deductible, within limits, on the employee's tax return. See Notice 96-53, 1996-51 I.R.B. 5, for more information on MSAs.

SIMPLE Retirement Account.—

Beginning January 1, 1997, an employee's salary reduction contributions to a SIMPLE retirement account are not subject to income tax withholding but are subject to social security, Medicare, and railroad retirement taxes. Do not include an employee's contribution in box 1; but do include it in boxes 3 and 5. An employee's total contribution also must be included in box 13 of Form W-2AS, W-2GU, W-2CM, or W-2VI using code D or S.

An employer's matching or nonelective contribution to an employee's SIMPLE retirement account is not subject to income tax withholding, or social security, Medicare, or railroad retirement taxes and is not to be shown on Form W-2AS, W-2GU, W-2CM, or W-2VI. See Notice 97-6, 1997-2 I.R.B. 26, for more information on SIMPLE retirement accounts.

Adoption Benefits.—Beginning January 1, 1997, amounts paid or expenses incurred by an employer for qualified adoption expenses under an adoption assistance program are not

subject to income tax withholding and are not reportable in box 1. However, this amount is subject to social security, Medicare, and railroad retirement taxes and must be reported in boxes 3 and 5. Also report the total amount in box 13 using code T. See Notice 97-9, 1997-2 I.R.B. 35, for more information on adoption benefits.

Employers Terminating

Operations.—Beginning January 1, 1997, if you terminate your business, you must provide Forms W-2AS, W-2GU, W-2CM, or W-2VI to your employees for the calendar year of termination by the date your final Form 941-SS (or 941) is required to be filed. You must also file Forms W-2AS, W-2GU, W-2CM, or W-2VI with the SSA by the end of the second month after the end of the quarter for which the final Form 941-SS (or 941) is filed. However, if any of your employees are immediately employed by a successor employer, see Rev. Proc. 96-60, 1996-53 I.R.B. 24. Also see Rev. Proc. 96-57, 1996-53 I.R.B. 14, for information on automatic extensions for furnishing Forms W-2AS, W-2GU, W-2CM, or W-2VI to employees and filing them with SSA.

Civil Damages for Fraudulent Filing of Information Returns.—After July 30, 1996, if you willfully file a fraudulent Form W-2AS, W-2GU,

DO NOT STAPLE

a Control number		33333		For Official Use Only ▶ OMB No. 1545-0008	
b Kind of Payer ▶	941-SS	Military	943	1 Wages, tips, other compensation	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2 Income tax withheld	
	Hshld.	Medicare gov't. emp.		3 Social security wages	
	<input type="checkbox"/>	<input type="checkbox"/>		4 Social security tax withheld	
c Total number of statements		d Establishment number		5 Medicare wages and tips	
e Employer's identification number				6 Medicare tax withheld	
f Employer's name				7 Social security tips	
				8	
				9 Advance EIC payments	
				10	
				11 Nonqualified plans	
				12	
				13	
				14	
g Employer's address and ZIP code				15	
h Other EIN used this year					
i Employer's state I.D. No.					

Copy 1—For Local Tax Department

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 ▶

Form **W-3SS Transmittal of Wage and Tax Statements 1997**

Department of the Treasury
Internal Revenue Service

W-2CM, or W-2VI for payments you claim you made to another person, that person may be able to sue you for damages. You may have to pay \$5,000 or more.

Reporting Special Wage Payments.—For information on reporting compensation earned in prior years, see **Pub. 957**, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and **Form SSA-131**, Employer Report of Special Wage Payments.

General Instructions

Purpose of Forms.—Use Form W-3SS to transmit Forms W-2AS, W-2GU, W-2CM, or W-2VI to the proper authority. 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 U.S. Virgin Islands wages. **Do not** use these forms to report wages subject to U.S. Federal income tax withholding. Instead, use Form W-2 to show U.S. income tax withheld.

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 and withheld income, U.S. social security, and U.S. Medicare taxes to their local

tax department and to the U.S. Social Security Administration (SSA).

When To File.—File Forms W-2AS, W-2GU, W-2CM, or W-2VI with Form W-3SS by March 2, 1998.

Where To File Copy 1.—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.)

File Copy 1 of Forms W-2AS and W-3SS with the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799.

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. Forms W-2AS, W-2GU, W-2CM, or W-2VI are printed two forms to a page. Send the whole page of Copies A and 1 even if one of the forms is blank or void. Do not staple or tape the forms together.

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.

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. Use the current year form.

Taxpayer Identification Numbers.—Social security numbers are used to post earnings to employees' earnings records for social security benefits. Please be sure to show the correct social security number in box d on the Form 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.

Statements to Employees.—Furnish Copies B, C, and 2 of Forms W-2AS, W-2GU, W-2CM, and W-2VI by February 2, 1998. If employment ends before December 31, 1997, you may give the statement any time after employment ends but by February 2. If the employee asks for the form, furnish him or her the completed copies within 30 days of the request or the last wage payment, whichever is later. If an employee loses a statement, write "REISSUED STATEMENT" on the new copy, but **do not send Copy A of the reissued statement to the SSA.**

Undeliverable Forms.—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.

Corrections.—Use **Form W-2c**, Corrected Wage and Tax Statement, to correct errors in previously filed Forms W-2AS, W-2GU, W-2CM, and W-2VI. Use **Form W-3c**, Transmittal of Corrected Wage and Tax Statements, to transmit Forms W-2c to the SSA. Instructions are on the forms.

If you are making an adjustment in 1997 to correct social security tax for a prior year, you must file **Form 941c**, Supporting Statement To Correct Information, with your **Form 941-SS**, Employer's Quarterly Federal Tax Return, in the quarter you find the error. File Copy A of Form W-2c and Form W-3c with the SSA and give the employee a copy of Form W-2c for the prior year.

Special Reporting Information

Sick Pay.—Sick pay paid to an employee by a third party, such as an insurance company or trust, requires special treatment because the IRS reconciles Forms 941-SS with the Forms W-2AS, W-2GU, W-2CM, or W-2VI and Form W-3SS filed at the end of the year. See **Sick Pay Reporting in Pub 15-A**, Employer's Supplemental Tax Guide, for information.

Reporting on Magnetic Media.—For returns due after 1996, if you must file 250 or more Forms W-2AS, W-2GU, or W-2VI, you must file them on magnetic media. You can get specifications for furnishing this information on magnetic media by contacting the Magnetic Media Coordinator at 787-766-5574 for the U.S. Virgin Islands or 415-744-4559 for Guam and American Samoa.

If you file on magnetic media, do not file the same returns on paper.

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

Because the forms are read by machine, **please type entries, if possible. Send the entire first page of Form W-3SS with Copy A of Forms W-2AS, W-2GU, or W-2VI. Make all dollar entries without the dollar sign and comma but with the decimal point (00000.00).** 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.

Box a—Control number.—You may use this box to identify individual forms. *(Optional)*

Void.—Check this box when an error has been made. Amounts shown on void forms must **not** be included in your subtotals. See **Subtotal** under **Box 15** instructions.

Box b—Employer's identification number.—Show the number assigned to you by the IRS (00-0000000). This should be the same number that you used on your Form 941-SS or 943. Do not use a prior owner's number.

Box c—Employer's name, address, and ZIP code.—This entry should be the same as shown on your Form 941-SS or 943.

Box d—Employee's social security number.—Enter the number shown on the employee's social security card. If the employee does not have a card, he or she should apply for one by filing **Form SS-5**, Application for a Social Security Card. If the employee has applied for a card, enter "Applied For" in box d.

Box e—Employee's name.—Enter the name as shown on the employee's social security card. If the name does not fit, you may show first name initial, middle initial, and last name. Do not show titles or academic degrees with the name.

If the name has changed, 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 f—Employee's address and ZIP code.—This box is combined with box e on all copies except Copy A.

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

Note: *Show payments to statutory employees that are subject to social security and Medicare taxes but not subject to income tax withholding in box 1 as other compensation. (See Circular SS for the definition of a statutory employee.)*

Box 2—Income tax withheld.—Show the total amount of American Samoa, Guam, or the U.S. Virgin Islands income tax withheld. Do not reduce this amount by any advance EIC payments.

Box 3—Social security wages.—Show the total wages paid (before payroll deductions) subject to employee social security tax. Do not include tips. The total of boxes 3 and 7 should not be more than \$65,400 (the maximum social security wage base for 1997). Generally, noncash payments are considered wages. (See Circular SS for more information.)

Box 4—Social security tax withheld.—Show the total employee social security tax (not your share) withheld or paid by you for the employee including social security tax on tips. Include only taxes withheld for

1997 wages and social security tips. The amount shown should not exceed \$4,054.80 (\$65,400 × 6.2%).

Box 5—Medicare wages and tips.—Enter the total wages paid and tips reported subject to employee Medicare tax. There is no wage base limit for Medicare tax.

Box 6—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 1997 wages and tips. Use the 1.45% rate.

Box 7—Social security tips.—Enter the amount the employee reported even if you did not have enough employee funds to collect the social security tax for the tips. The total of boxes 3 and 7 should not be more than \$65,400 (for 1997). Report all tips in box 1 along with wages and other compensation.

Box 8—Benefits included in box 1.—Show the total value of the taxable fringe benefits included in box 1 as other compensation. If you provided a vehicle and you included 100% of its annual lease value in the employee's income, you must separately report this value to the employee in box 8 or on a separate statement so that the employee can compute the value of any business use of the vehicle.

Box 9—Advance EIC payment.—Forms W-2GU and W-2VI only. Show the amount of the advance earned income credit paid to the employee.

Box 11—Nonqualified plans.—Show the amount of distributions to an employee from a nonqualified plan or a section 457 plan. Also include these distributions in box 1. If you did not make distributions this year, show the amount of **deferrals** (plus earnings) under a nonqualified plan or section 457 plan that became taxable for social security and Medicare taxes during the year (but were for prior year services) because the deferred amounts were no longer subject to a substantial forfeiture risk. **Do not** report in box 11 deferrals that are included in boxes 3 and/or 5 and that are for current year services.

Note: *If you make distributions and you are also reporting deferrals in box 3 and/or 5, do not complete box 11. See Pub. 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and Form SSA-131, Employer Report of Special Wage Payments, for special reporting instructions for these and other kinds of compensation earned in prior years.*

Box 13.—Complete and code this box for all items described below that apply.

On Copy A, do not enter more than three codes in this box. If more than three items need to be reported in box 13, use a separate Form(s) W-2AS, W-2GU, or W-2VI. You may enter more than three codes on Copies B and C.

Use the codes shown with the dollar amount. Enter the code using capital

a Control number		OMB No. 1545-0008				
b Kind of Payer	941-SS	Military	943	1 Wages, tips, other compensation	2 Income tax withheld	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3 Social security wages	4 Social security tax withheld	
		Hshld.	Medicare gov't. emp.			
		<input type="checkbox"/>	<input type="checkbox"/>			
c Total number of statements	d Establishment number			5 Medicare wages and tips	6 Medicare tax withheld	
e Employer's identification number				7 Social security tips	8	
f Employer's name				9 Advance EIC payments	10	
<p>YOUR COPY</p> <p>KEEP FOR YOUR RECORDS</p>				11 Nonqualified plans	12	
				13		
				14		
				15		
g Employer's address and ZIP code						
h Other EIN used this year						
i Employer's state I.D. No.						

Form **W-3SS Transmittal of Wage and Tax Statements 1997** Department of the Treasury Internal Revenue Service

letters. Leave at least one blank space after the code and enter the dollar amount on the same line (D 2000.00).

Code A. Use code **A** for uncollected social security tax on tips. Show the amount of employee social security tax on tips that you could not collect because the employee did not have enough funds from which to deduct it. Do not include this amount in box 4.

Code B. Use code **B** for uncollected Medicare tax on tips. Show the amount of employee Medicare tax on tips that you could not collect because the employee did not have enough funds from which to deduct it. Do not include this amount in box 6.

Code C. Filers of Forms W-2GU and W-2VI only. Use code **C** for the cost of group-term life insurance coverage over \$50,000. Show the taxable amount to your employee (including former employees) if you provided your employee more than \$50,000 of group-term life insurance. Include it in boxes 1, 3, and 5.

Codes D-H. Use these codes to show the amount of deferrals made to the plans listed below. Do not report amounts for other types of plans. The **Reporting Example** following code H shows how to report amounts deferred under a 401(k) plan.

Except for section 457(b) plans (code G), report only elective deferrals. For section 457(b) plans, report both elective and nonelective deferrals.

The amount to be reported as an elective deferral is only that portion of the employee's salary (or other compensation) that he or she did not receive because of the deferral.

Nonelective contributions by an employer on behalf of employees are not elective deferrals. Nor are voluntary "after-tax contributions" (such as voluntary contributions to a pension plan that are deducted from an employee's pay after all other deductions have been computed). After-tax contributions should not be reported in box 13. You may report these amounts in box 14.

Code D. Show the amount of elective deferrals to a section 401(k) cash or deferred arrangement. Also show the amount deferred under a SIMPLE retirement account that is part of a section 401(k) arrangement.

Code E. Show the amount deferred under a section 403(b) salary reduction agreement.

Code F. Show the amount deferred under a section 408(k)(6) salary reduction SEP.

Code G. Show the amount of elective and nonelective contributions to a section 457(b) deferred compensation plan for employees of state or local governments or tax-exempt organizations. Do not report section 457(f) amounts or amounts deferred under a section 457(b) plan that are subject to a substantial risk of forfeiture.

Note: The section 457 dollar limitation should be reduced by deferrals to certain other deferred compensation plans. See section 457(c)(2).

Code H. Show the amount deferred under a section 501(c)(18)(D) tax-exempt organization plan. Be sure to include this amount in box 1 as wages.

The employee will deduct the amount on his or her income tax return.

Reporting Example: For calendar year 1997, Employee A elected to defer \$9,800 to a section 401(k) plan and made a voluntary after-tax contribution of \$600. In addition, the employer, on Employee A's behalf, made a qualified nonelective contribution of \$1,000 to the plan and a nonelective profit-sharing employer contribution of \$2,000.

The total elective deferral of \$9,800 is reported in box 13 preceded with code D (D 9800.00). Even though the 1997 limit for elective deferrals is \$9,500, the employer must report the total amount of \$9,800 as the elective deferral. The \$600 voluntary after-tax contribution may be reported in box 14. This reporting is optional. The \$1,000 nonelective contribution and the \$2,000 nonelective profit-sharing employer contribution are not reported on Form W-2AS, W-2GU, or W-2VI.

Check the "Deferred compensation" checkbox in box 15 and enter the total elective deferral in box 13. Do not report any excess in box 1. Also, check the "Pension plan" box in box 15 if the employee is an "active participant."

Code J. Use code **J** for sick pay not includible in income because the employee contributed to the sick pay plan. If you issue a separate Form W-2 for sick pay, enter "Sick pay" in box 13.

Code M. Use code **M** for uncollected social security tax on the cost of group-term life insurance

coverage over \$50,000 for your former employees (including retirees). This includes periods during which an employment relationship no longer exists.

Code N. Use code **N** for uncollected Medicare tax on the cost of group-term life insurance coverage over \$50,000 for your former employees (including retirees). This includes periods during which an employment relationship no longer exists.

Code P. Use code **P** for excludable moving expense reimbursements. If you made excludable moving expense reimbursements to an employee (including payments made directly to a third party and services furnished in kind), report the amount in box 13.

Code Q. Use code **Q** for military employee's basic quarters, subsistence, and combat zone compensation. If you are a military employer and provide your employee with basic quarters, subsistence allowances, or combat zone compensation, report the amount in box 13.

Code R. Use code **R** for employer contributions to a medical savings account. See **Medical Savings Account (MSA)** under **Changes To Note** earlier.

Code S. Use code **S** for employee salary reduction contributions to a SIMPLE retirement account. If the SIMPLE is part of a section 401(k) arrangement, use code **D**, not code **S**. See **SIMPLE Retirement Account** under **Changes To Note** earlier.

Code T. Use code **T** for employer-provided adoption benefits. See **Adoption Benefits** under **Changes To Note** earlier.

Box 14—Other.—You may show any information you want to give your employee here such as medical insurance premiums deducted, union dues deducted, voluntary after-tax contributions, or certain employee business expense reimbursements. You should clearly label the entries.

Box 15—Check the boxes that apply.

• **Statutory employee.**—Check this box for statutory employees whose earnings are subject to social security and Medicare taxes but not subject to income tax withholding. See Circular SS for more information on statutory employees. Do not check this box for common law employees.

• **Pension plan.**—Check this box if the employee was an active participant (for any part of the year) in any of the following:

1. A qualified plan described in section 401(a) (including a 401(k) plan).
2. An annuity plan described in section 403(a).
3. An annuity contract or custodial account described in section 403(b).
4. A simplified employee pension (SEP) plan described in section 408(k).

5. A SIMPLE retirement account described in section 408(p).

6. A trust described in section 501(c)(18).

7. A plan for Federal, state, or local government employees or by an agency or instrumentality thereof (other than a section 457 plan).

See **Pub. 1602**, General Rules for Individual Retirement Arrangements Under the Tax Reform Act of 1986, for the definition of an active participant.

Do not check this box for contributions made to a nonqualified pension plan or any section 457 plan.

• **Hshld. employee.**—For household employers only. Check this box if you are a household employer filing Form W-2AS, W-2GU, or W-2VI.

• **Subtotal.**—Employers submitting 41 or fewer individual Forms W-2AS, W-2GU, or W-2VI need not give subtotals. If you are sending **42 or more forms**, please show subtotals on every 42nd form for the preceding 41 forms and for the last group of forms to permit checking the transmittal totals.

Check the "Subtotal" box on the Form W-2AS, W-2GU, or W-2VI that shows the subtotal dollar amounts for the preceding 41 forms and for the last group of forms. The subtotal amounts are to be shown in boxes 1 through 7, and 9. Count void statements in order with good statements, **but do not include the money amounts from the void statements in the subtotal figures.**

Example: An employer with forms for 86 employees should show a subtotal on the 42nd form, the 84th form (showing the subtotal for forms 43 through 83), and the 89th form (showing the subtotal for forms 85 through 88). Subtotal forms should be on the last completed form on the page.

• **Deferred compensation.**—Check this box if the employee has made an elective deferral to a section 401(k), 403(b), 408(k)(6), 408(p), or 501(c)(18)(D) retirement plan. Check this box for an elective or nonelective deferral to a section 457(b) plan. Do not check this box for a nonqualified deferred compensation plan. See also **Codes D-H** and **S** under **Box 13**.

Instructions for Form W-3SS

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 (00000.00).

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

Box a—Control number.—This box is for numbering the whole transmittal. (*Optional*)

Box b—Kind of Payer.—Check only one box.

941-SS.—Check this box if you file Form 941-SS 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. For nonagricultural employees, send their Forms W-2AS, W-2GU, W-2CM, or W-2VI with a separate Form W-3SS.

Hshld.—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. or a U.S. Virgin Islands government employer with employees subject only to the 1.45% Medicare tax.

Box c—Total number of statements.—Show the number of completed individual Forms W-2AS, W-2GU, W-2CM, or W-2VI filed with this Form W-3SS. Do not count void or subtotal forms.

Box d—Establishment number.—You may use this box to identify separate establishments in your business. 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 e—Employer's identification number.—Show the nine-digit number assigned to you by the IRS. The number should be the same as shown on your Form 941-SS or 943 and in the following format: 00-0000000. **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 f—Employer's name.—This should be the same as shown on your Form 941-SS or 943. If available, use the label sent to you with Circular SS.

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

Box h—Other EIN used this year.—If you have used an EIN (including a prior owner's number) on Forms 941-SS (or 941c) or 943 submitted for 1997 that is different from the EIN reported in box e on this form, enter the other EIN used.

Boxes 1 through 7—Enter the totals reported in boxes 1 through 7 of Forms W-2AS, W-2GU, or W-2VI being transmitted.

Box 9—Advance EIC payments.—To be shown only for Forms W-2GU and W-2VI. Enter the total amount of payments shown.

Box 11—Nonqualified plans.—Enter the total amounts reported in box 11 on Forms W-2AS, W-2GU, or W-2VI.

