

## ***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 Forms W-2		d Establishment number		5 Medicare wages and tips		6 Medicare tax withheld	
e Employer 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				15			
h Other EIN used this year							
i Employer's state I.D. No.							
Contact person		Telephone number ( )		Fax number ( )		E-mail address	

**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 ▶

Form **W-3SS** Transmittal of Wage and Tax Statements **1998** Department of the Treasury  
Internal Revenue Service

**Send this entire page with the entire Copy A page of the appropriate Form W-2 to the Social Security Administration. Photocopies are NOT acceptable.**

**DO NOT SEND ANY REMITTANCE (cash, checks, money orders, etc.) WITH FORMS W-2 and W-3SS.**

Section references are to the Internal Revenue Code unless otherwise noted.

**When and Where To File Copy A**  
File Copy A of Form W-3SS with Copy A of Form W-2AS, W-2GU, W-2CM, or W-2VI by March 1, 1999.

Send the entire first page of this form with Copy A of Form 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 an IRS approved private delivery service, add "ATTN: W-2 PROCESS, 1150 E. Mountain Dr." to this address and change the ZIP code to "18702-7997." See Cir. E., Employer's Tax Guide, for a list of IRS approved private delivery services.

Also see **Where to file Copy 1 and Shipping and mailing** on page 2.

**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 1998 wage base for social security is \$68,400. There is no limit on the amount of wages and tips subject to Medicare tax.

**Educational assistance programs.**

The \$5,250 exclusion for employer-provided educational assistance, which was scheduled to end with courses started before July 1, 1997, has been extended to include courses starting before June 1, 2000. 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 **Pub. 15-A**, Employer's Supplemental Tax Guide, for more information.

**Signature line.** The signature on Copies A and 1 of Form W-3SS should be an original (not a copy).

**Form 4782 eliminated.** For 1998 and later years, **Form 4782**, Employee Moving Expenses Information, has been **eliminated**. Employers are no longer required to provide this form to employees. However, employers may continue providing similar information to employees in any format they wish if they deem it helpful to employees.

For 1998 and later years, moving expenses are to be reported as follows:

- Qualified moving expenses an employer pays **to a third party on behalf of the employee** (e.g., to a moving company) and services that an employer furnishes in kind to an employee **will not be reported** on Form W-2.
- Qualified moving expense reimbursements paid **directly to an employee** by an employer **are reported in box 13** with code **P**.

Continue to report **nonqualified** moving expense reimbursements in box 1. These amounts are subject to income tax withholding and social security and Medicare taxes.

**Employee's incorrect address on Form W-2c; correction.** If you filed a Form W-2AS, W-2GU, W-2VI, or W-2CM with SSA showing an incorrect address for the employee but all other information on the form is correct, it is **not** necessary to file **Form W-2c**, Corrected Wage and Tax Statement, with SSA merely to correct the address.

However, if the address was incorrect on the form furnished to the employee, **you must provide a corrected form to the employee.** You may do one of the following:

- Issue new Forms W-2AS, W-2GU, W-2CM, or W-2VI to the employee containing all correct information, including the new address. Indicate "REISSUED STATEMENT" on the new copies. **Do not** send Copy A to SSA.
- Issue a Form W-2c to the employee showing the correct address in box b. **Do not** send Copy A to SSA.

**Note:** *The Form W-2c instructions will be changed to reflect these instructions when Form W-2c is next revised.*

**New boxes.** At the bottom of the form above the signature area, boxes were added to enter the name of a contact person and that person's phone number, fax number, and e-mail address. This data may be used by the SSA if more information is needed during processing.

## General Instructions

**Purpose of forms.** Use Form W-3SS to transmit Form 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. 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 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).

**Household employers,** even those with only one household employee, must file Form W-3SS with Form W-2AS, W-2GU, W-2VI, or W-2CM. On Form W-3SS, mark the "Hshld. emp." checkbox in box b.

**When to file.** File Forms W-2AS, W-2GU, W-2CM, or W-2VI with Form W-3SS by March 1, 1999.

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

File Copy 1 of **Forms W-2GU** and **W-3SS** with the Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921.

File Copy 1 of **Forms W-2VI** and **W-3SS** with the V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.

Contact the Division of Revenue and Taxation, Commonwealth of the Northern Mariana Islands for the address to send Copy 1 of **Forms W-2CM** and **W-3SS**.

**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.

**DO NOT STAPLE**

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

**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 1998** Department of the Treasury  
Internal Revenue Service

**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 record employee earnings for future social security and Medicare 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 and C of Forms W-2AS, W-2GU, W-2CM, and W-2VI by February 1, 1999. If employment ends before December 31, 1998, you may give the statement any time after employment ends but by February 1. 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 on previously filed Forms W-2AS, W-2GU, W-2CM, or W-2VI. Generally, send **Form W-3c**, Transmittal of Corrected Wage and Tax Statements, with Forms W-2c to the SSA. Instructions are on the forms. Also, see **Changes To Note** on page 1 for information on correcting an employee's address.

If you are making an adjustment in 1998 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, or **Form 943**, Employer's Annual Tax Return for Agricultural Employees, in the return period 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. See **Sick Pay Reporting** in Pub 15-A for information.

**Employers terminating a business.** 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 due date of your final Form 941-SS (or 941) or 943. You must also file Forms W-2AS, W-2GU, W-2CM, or W-2VI with SSA by the last day of the month that follows the due date of your final Form 941-SS (or 941) or 943. However, if any of your employees are immediately employed by a successor employer, see Rev. Proc. 96-60, 1996-2 C.B. 399. Also see Rev. Proc. 96-57, 1996-2 C.B. 389, for information on automatic extensions for furnishing Forms W-2AS, W-2GU, W-2CM, or W-2VI to employees and filing them with SSA.

**Reporting on magnetic media.** If you are required to 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 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 is made on a Form W-2, and you are voiding it because you will complete a new Form W-2. Be careful **not to include** any amounts shown on Void forms in the totals you enter on Form W-3SS. Amounts shown on void forms must **not** be included in your totals.

**Box b—Employer identification number.** Show the EIN 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 EIN.

**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 completing **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, Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands (Pub. 80), for the definition of a statutory employee.**)

**Box 2—Income tax withheld.** Show the total amount of American Samoa, Guam, or 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 \$68,400 (the maximum social security wage base for 1998). 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 (or paid by you for the employee) for 1998 wages and social security tips. The amount shown should not exceed \$4,240.80 ( $\$68,400 \times 6.2\%$ ).

**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 for 1998 wages and tips. The rate is 1.45%.

**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 \$68,400 (for 1998). 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. 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. However, do not file Form SSA-131 if contributions and distributions occur in the same year and the employee will not be age 62 or older by the end of that year.**

**Box 13.** Complete and code this box for all items described below.

On Copy A, do not enter more than three items in box 13. If more than three items need to be reported in box 13, use a separate Form W-2AS, W-2GU, or W-2VI. You may enter more than three items on all other copies.

Use the codes shown with the dollar amount. Enter the code using capital letters. Leave at least one blank space after the code and enter the dollar amount on the same line, e.g., D 2000.00.

**Code A—Uncollected social security tax on tips.** Show the 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—Uncollected Medicare tax on tips.** Show the 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—Cost of group-term life insurance coverage over \$50,000.** Show the taxable amount of the cost of group-term life insurance coverage over \$50,000 provided to your employee (including former employees). Also, include it in boxes 1, 3, and 5.

**Codes D-H and S.** Use these codes to show the amount of deferrals made to the plans listed. Do not report amounts for other types of plans. The **Example** following code H shows how to report an elective deferral to a section 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.

a Control number		OMB No. 1545-0008	
b Kind of Payer	941-SS	Military	943
	<input type="checkbox"/> Hshld. emp.	<input type="checkbox"/> Medicare govt. emp.	<input type="checkbox"/>
c Total number of Forms W-2	d Establishment number		1 Wages, tips, other compensation
e Employer identification number			2 Income tax withheld
f Employer's name			3 Social security wages
<p>YOUR COPY KEEP FOR YOUR RECORDS</p>			4 Social security tax withheld
			5 Medicare wages and tips
			6 Medicare tax withheld
			7 Social security tips
			8
g Employer's address and ZIP code			9 Advance EIC payments
h Other EIN used this year			10
i Employer's state I.D. No.			11 Nonqualified plans
			12
			13
			14
			15
Contact person	Telephone number ( )	Fax number ( )	E-mail address

Form **W-3SS Transmittal of Wage and Tax Statements 1998** Department of the Treasury Internal Revenue Service

The amount to report as an elective deferral is only the 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 after-tax contributions, such as voluntary contributions to a pension plan that are deducted from an employee's pay after all other deductions. These amounts are not reported in box 13, but you may report them in box 14.

**Code D—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—Elective deferrals under a section 403(b) salary reduction agreement.**

**Code F—Elective deferrals under a section 408(k)(6) salary reduction SEP.**

**Code G—Elective and nonelective deferrals 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 section 457(b) 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—Elective deferrals to 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.

**Example.** For 1998, Employee A elected to defer \$10,300 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 \$10,300 is reported in box 13 preceded with code D (D 10300.00). Even though the 1998 limit for elective deferrals is \$10,000, the employer must report the total amount of \$10,300 in box 13. Do not report the excess in box 1. The \$600 voluntary after-tax contribution may be reported in box 14. This 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.

**Code J—Nontaxable sick pay.** Show any 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—Uncollected social security tax on cost of group-term life insurance coverage over \$50,000 (for former employees).** If you provided your former employees (including retirees) more than \$50,000 of group-term life insurance coverage for periods during which an employment relationship no longer exists, enter the amount of uncollected social security tax on the coverage in box 13.

**Code N—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (for former employees).** Enter any uncollected Medicare tax on the cost of group-term life insurance coverage over \$50,000 for your former employees. See Code M above.

**Code P—Excludable moving expense reimbursements paid directly to an employee.** See Form 4782 eliminated on page 2.

**Code Q—Military employee 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 it in box 13.

**Code R—Employer contributions to a medical savings account (MSA).** Show any employer contributions to a medical savings account.

**Code S—Employee salary reduction contributions to a section 408(p) SIMPLE.** Show the amount deferred under a section 408(p) SIMPLE retirement account. However, if the SIMPLE is part of a section 401(k) arrangement, use code D.

**Code T—Adoption benefits.** Show the total amount paid or reimbursed by an employer for qualified adoption expenses furnished to an employee under an adoption assistance program.

**Box 14—Other.** You may use this box for any other information you want to give your employee, such as medical insurance premiums deducted, union dues deducted, voluntary after-tax contributions, or nontaxable income. 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 information on who qualifies as an active participant. **Do not** check this box for contributions made to a nonqualified or section 457 plan. Also check the deferred compensation box.

• **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 no other category applies.

**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. emp.** Check this box if you are a household employer sending Form W-2AS, W-2GU, W-2CM, or W-2VI for household employees.

**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 Forms W-2.** 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 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, or you may use a single Form W-3SS for all Forms W-2 of the same type.

**Box e—Employer identification number.** Enter 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 EIN.** 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 Form 941-SS or 943 submitted for 1998 that is different from the EIN reported in box e on this form, enter the other EIN used.

**Contact person, telephone number, fax number, and e-mail address.**

Please enter this information in case any questions arise during processing.

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

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

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

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### Privacy Act and Paperwork

**Reduction Act Notice.** We ask for the information on Forms W-2AS, W-2GU, W-2VI, W-2CM, and W-3SS to carry out the Internal Revenue Laws of the United States. We need it to figure and collect the right amount of tax. Section 6051 and its regulations require you to furnish wage and tax statements to employees and to the Social Security Administration. Section 6109 requires you to provide your employer identification number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions for use in administering their tax laws. If you fail to provide this information in a timely manner, you may be subject to penalties.

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 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 — 25 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. Instead, see **When and Where To File Copy A** on page 1.

