Attention:

File Forms W-2 and W-3 Electronically for Free

Use SSA's Employer W-2 Filing Instructions and Information webpage to:

- Create fill-in Forms W-2 and W-3 to file electronically with SSA,
- Print copies for filing with state or local governments,
- Print copies for distribution to your employees, and
- Print copies for your records.

To electronically file, go to: www.ssa.gov/bso.

CAUTION: DO NOT FILE

Copy A of this form is provided for informational purposes only. Although Copy A appears in red, similar to the official IRS form, it does not meet SSA's requirements for scanning and processing. The official printed version of this IRS form is scannable, but the online version of it, printed from www.irs.gov, is not.

Do **not** print and file Copy A downloaded from www.irs.gov with the SSA. **You may be charged a penalty if you file forms that can't be scanned**.

See the penalties section in the current General Instructions for Forms W-2 and W-3, available at www.irs.gov/w2, for more information.

Note: Copy B and other copies of this form, which appear in black, may be downloaded, completed, printed, and used to satisfy the requirement to provide the information to the recipient.

Filing on Paper? To order official IRS information returns, such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' Online Ordering for Information Returns and Employer Returns page, or visit www.irs.gov/orderforms and click on Employer and Information returns. We'll mail the scannable forms and any other products you order.

See IRS Publication 1141 for more information about printing substitute Forms W-2 and W-3.

See IRS Publication 1223 for more information about printing substitute Forms W-2c and W-3c.

DO NOT STAPLE OR FOLD

33333	**a** Control number	**For Official Use Only:** **OMB No. 1545-0029**

b Kind of Payer (Check one): 941 ☐ Military ☐ 943 ☐ 944 ☐ Hshld. emp. ☐ Medicare govt. emp. ☐

Kind of Employer (Check one): None apply ☐ 501c non-govt. ☐ State/local non-501c ☐ State/local 501c ☐ Federal govt. ☐

Third-party sick pay (Check if applicable) ☐

c Total number of Forms W-2 / **d** Establishment number	**1** Wages, tips, other compensation
e Employer identification number (EIN)	**3** Social security wages
f Employer's name	**5** Medicare wages and tips
	7 Social security tips
	9
	11 Nonqualified plans
g Employer's address and ZIP code	
h Other EIN used this year	**13** For third-party sick pay use only
15 Employer's territorial ID number	**14** Income tax withheld by payer of third-party sick pay
	18 Check the appropriate box
	Type of Form: W-2AS ☐ W-2CM ☐ W-2GU ☐ W-2VI ☐
Employer's contact person	Employer's telephone number / For Official Use Only
Employer's fax number	Employer's email address

2 Income tax withheld	
4 Social security tax withheld	
6 Medicare tax withheld	
8	
10	
12a Deferred compensation	
12b	

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 2027

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3SS if you filed electronically with the SSA.

Do not send any payment (cash, checks, money orders, etc.) with Form(s) W-2AS, W-2CM, W-2GU, W-2VI, and W-3SS.

Reminder

Separate instructions. See the 2027 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3SS for Form(s) W-2AS, W-2CM, W-2GU, or W-2VI that were submitted electronically to the SSA.

Purpose of Form

Complete a Form W-3SS transmittal only when filing paper Copy A of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI. Don't file Form W-3SS alone. All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3SS even if only one paper Form W-2AS, W-2CM, W-2GU, or W-2VI is being filed. Make sure both the Form W-3SS and Form(s) W-2AS, W-2CM, W-2GU, or W-2VI show the correct tax year and employer identification number (EIN). Make a copy of this form and keep it with a copy of Copy A (For SSA) of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI for your records. The IRS recommends retaining copies of these forms for at least 4 years.

E-Filing

The SSA strongly suggests employers report Form W-3SS and Form(s) W-2AS, W-2CM, W-2GU, or W-2VI Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website.

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2AS, W-2CM, W-2GU, or W-2VI at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2 Electronically (EFW2)*.

W-2 Online fill-in forms or file uploads will be on time if submitted by **January 31, 2028**. For more information, go to *www.SSA.gov/bso*.

When To File Paper Forms

Mail Copy A of Form W-3SS with Copy A of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI by **January 31, 2028**.

Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI to:

Social Security Administration
Direct 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 the address and change the ZIP code to "18702-7997." Go to *www.irs.gov/PDS* for a list of IRS-approved private delivery services.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

For Informational Purposes
For Informational Purposes

DO NOT STAPLE OR FOLD

33333	**a** Control number	**For Official Use Only:** **OMB No. 1545-0029**

b **Kind of Payer** (Check one): 941 ☐ Military ☐ 943 ☐ 944 ☐ Hshld. emp. ☐ Medicare govt. emp. ☐

Kind of Employer (Check one): None apply ☐ 501c non-govt. ☐ State/local non-501c ☐ State/local 501c ☐ Federal govt. ☐

Third-party sick pay (Check if applicable) ☐

c Total number of Forms W-2 / **d** Establishment number	**1** Wages, tips, other compensation / **2** Income tax withheld
e Employer identification number (EIN)	**3** Social security wages / **4** Social security tax withheld
f Employer's name	**5** Medicare wages and tips / **6** Medicare tax withheld
	7 Social security tips / **8**
	9 / **10**
g Employer's address and ZIP code	**11** Nonqualified plans / **12a** Deferred compensation
h Other EIN used this year	**13** For third-party sick pay use only / **12b**
15 Employer's territorial ID number	**14** Income tax withheld by payer of third-party sick pay
Employer's contact person	Employer's telephone number / For Official Use Only
Employer's fax number	Employer's email 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 2027 Department of the Treasury Internal Revenue Service

Where To File

For more information about where to file Copy 1, contact your state, city, or local tax department.

American Samoa. File Copy 1 of Form W-3SS and Form(s) W-2AS at the following address.

American Samoa Department of Treasury
Tax Office
Executive Office Building
Pago Pago, AS 96799

Guam. File Copy 1 of Form W-3SS and Form(s) W-2GU at the following address.

Guam Department of Revenue and Taxation
P.O. Box 23607
Barrigada, GU 96921

U.S. Virgin Islands. File Copy 1 of Form W-3SS and Form(s) W-2VI at the following address.

Virgin Islands Bureau of Internal Revenue
6115 Estate Smith Bay
Suite 225
St. Thomas, VI 00802

Commonwealth of the Northern Mariana Islands. File Form OS-3710 and Copy 1 of Form(s) W-2CM at the following address.

Division of Revenue and Taxation
Commonwealth of the Northern Mariana Islands
P.O. Box 5234 CHRB
Saipan, MP 96950