

# **Revenue Procedure 2023-25**

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## **Publication 1141**

### **General Rules and Specifications for Substitute Forms W-2 and W-3**



Department of the Treasury  
**Internal Revenue Service**

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**NOTE.** This revenue procedure will be reproduced as the next revision of IRS Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

26 CFR 601.602: Tax forms and instructions. (Also Part I, Sections 6041, 6051, 6071, 6081, 6091; 1.6041-1, 1.6041-2, 31.6051-1, 31.6051-2, 31.6071(a)-1, 31.6081(a)-1, 31.6091-1.)

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# Part 1

## General

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### Section 1.1 – Purpose

**.01** The purpose of this revenue procedure is to state the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) regarding the preparation and use of substitute forms for Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements, for wages paid during the 2023 calendar year.

**.02** For purposes of this revenue procedure, substitute Form W-2 (Copy A) and substitute Form W-3 are forms that are not printed by the IRS. Copy A or any other copies of a substitute Form W-2 or a substitute Form W-3 must conform to the specifications in this revenue procedure to be acceptable to the IRS and the SSA. No IRS office is authorized to allow deviations from this revenue procedure. Preparers should also refer to the 2023 General Instructions for Forms W-2 and W-3 for details on how to complete these forms. See *Section 3.4*, later, for information on obtaining the official IRS forms and instructions. See *Sections 2.3* and *2.4*, later, for requirements for the copies of substitute forms furnished to employees and for electronic delivery of employee copies.

**.03** For purposes of this revenue procedure, the official IRS-printed red dropout ink Forms W-2 (Copy A) and Form W-3, and their exact substitutes, are referred to as “red-ink.” The SSA-approved black-and-white Forms W-2 (Copy A) and Form W-3 are referred to as “substitute black-and-white Forms W-2 (Copy A)” and “substitute black-and-white Form W-3,” respectively.

Any questions about the red-ink Form W-2 (Copy A) and Form W-3 and the substitute employee statements should be emailed to [substituteforms@irs.gov](mailto:substituteforms@irs.gov). Please enter “Substitute Forms” on the subject line. Or send your questions to:

Internal Revenue Service  
Attn: Substitute Forms Program  
SE:W:CAR:MP:P:TP:TP  
NCFB  
5000 Ellin Road  
Mail Stop C6-175  
Lanham, MD 20706

**Note.** Do not send completed forms to the Substitute Forms Program via email or mail as they are unable to process those forms. Any examples/samples of substitute forms sent to the Substitute Forms Program should not contain taxpayer information.

Any questions about the black-and-white Form W-2 (Copy A) and Form W-3 should be emailed to [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) or sent to:

Social Security Administration  
Direct Operations Center  
**Attn: Substitute Black-and-White Copy A Forms, Room 341**  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

**Note.** You should receive a response from either the IRS or the SSA within 30 days.

**.04** Some Forms W-2 that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be considered as suspicious or altered Forms W-2 (also known as questionable Forms W-2). An employee may not recognize the importance of the employee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans, and advertising will not be allowed on Copy A of Forms W-2, Forms W-3, or any employee copies reporting wages, with the following exceptions for the employee copies.

- Forms may include the exact name of the employer or agent, primary trade name, trademark, service mark, or symbol of the employer or agent.
- Forms may include an embossment or watermark on the information return (and copies) that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the employer or agent.
- Presentation may be in any typeface, font, stylized fashion, or print color normally used by the employer or agent, and used in a nonintrusive manner.
- These items must not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the employee copies.

The IRS e-file logo on the IRS official employee copies may be included, but it is not required, on any of the substitute form copies.

The information return and employee copies must clearly identify the employer's name associated with its employer identification number (EIN).

Logos and slogans may be used on permissible enclosures, such as a check or account statement, but not on information returns and employee copies.

Forms W-2 and W-3 are subject to annual review and possible change. This revenue procedure may be revised to state other requirements of the IRS and the SSA regarding the preparation and use of substitute forms for Form W-2 and Form W-3 for wages paid during the 2023 calendar year at a future date. If you have comments about the restrictions on including logos, slogans, and advertising on information returns and employee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:P:TP:TP, NCFB, 5000 Ellin Road, Mail Stop C6-175, Lanham, MD 20706, or [substituteforms@irs.gov](mailto:substituteforms@irs.gov).

**.05** The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 866-455-7438 (toll free) or 304-263-8700 (not a toll-free number). Deaf or hard-of-hearing customers may call any of our toll-free numbers using their choice of relay service. You may also email questions to [mccirp@irs.gov](mailto:mccirp@irs.gov). Do not submit employee information via email because it is not secure and the information may be compromised.

File paper or electronic Forms W-2 (Copy A) with the SSA. The IRS/IRB does not process Forms W-2 (Copy A). However, the IRS/IRB does process Form 8508, Application for a Waiver from Electronic Filing of Information Returns, and Form 8809, Application for Extension of Time To File Information Returns, for Forms W-2 (Copy A) and requests for an extension of time to furnish the employee copies of Form W-2. See Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, for information on waivers and extensions of time. See Regulations section 301.6011-2 for information on when you are required to file electronically and the exclusions from the electronic filing requirements.

**.06** The following form instructions and publications provide more detailed filing procedures for certain information returns.

- General Instructions for Forms W-2 and W-3 (Including Forms W-2AS, W-2CM, W-2GU, W-2VI, W-3SS, W-2c, and W-3c).
  - Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.
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## Section 1.2 – What’s New

**.01 Electronic filing of returns.** The Department of the Treasury and the IRS issued final regulations (T.D. 9972) that reduce the threshold for mandatory electronic filing from 250 non-aggregate returns to 10 aggregate returns as authorized under the Taxpayer First Act, enacted July 1, 2019. If you file 10 or more information returns, you must file electronically. See Regulations section 301.6011-2 for more information, including exclusions from the electronic filing requirements.

**.02 Exhibits.** All of the exhibits in this publication were updated per the 2023 revisions of those forms.

**.03 Editorial changes.** We made editorial changes throughout, including updated references. Redundancies were eliminated as much as possible.

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## Section 1.3 – General Rules for Paper Forms W-2 and W-3

**.01** Employers not filing electronically must file paper Forms W-2 (Copy A) along with Form W-3 with the SSA by using either the official IRS form or a substitute form that exactly meets the specifications shown in Parts 2 and 3 of this revenue procedure.

**Note.** Substitute territorial forms (W-2AS, W-2GU, W-2VI, W-3SS) must also conform to the specifications as outlined in this revenue procedure. These forms require the form designation (“W-2AS,” “W-2GU,” “W-2VI”) on Form W-2 (Copy A) to be in black ink. If you are an employer in the Commonwealth of the Northern Mariana Islands, you must contact Department of Finance, Division of Revenue and Taxation, Commonwealth of the Northern Mariana Islands, P.O. Box 5234 CHRB, Saipan, MP 96950 or [www.finance.gov.mp/forms.php](http://www.finance.gov.mp/forms.php) to get Form W-2CM and instructions for completing and filing the form. For information on Forms 499R-2/W-2PR, go to [www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr).

Employers may design their own statements to furnish to employees. Employee statements designed by employers must comply with the requirements shown in Parts 2 and 3.

**.02** Red-ink substitute forms that completely conform to the specifications contained in this revenue procedure may be privately printed without prior approval from the IRS or the SSA. Only the substitute black-and-white Forms W-2 (Copy A) and Form W-3 need to be submitted to the SSA for approval prior to their use (see *Section 2.2*).

**.03** SSA-approved black-and-white Forms W-2 (Copy A) and Form W-3 may be generated using a printer by following all guidelines and specifications (also see *Section 2.2*). In general, regardless of the method of entering data, use black ink on Forms W-2 (Copy A) and Form W-3, which provides better readability for processing by scanning equipment. Colors other than black are not easily read by the scanner and may result in delays or errors in the processing of Forms W-2 (Copy A) and Form W-3. The printing of the data should be centered within the boxes. The size of the variable data must be printed in a font no smaller than 10-points.

**Note.** With the exception of the identifying number, the year, the form number for Form W-3, and the corner register marks, the preprinted form layout for the red-ink Forms W-2 (Copy A) and Form W-3 must be in Flint J-6983 red OCR dropout ink or an exact match.

**.04** Substitute forms filed with the SSA and substitute copies furnished to employees that do not conform to these specifications are unacceptable. Penalties may be assessed for not complying with the form specifications. Forms W-2 (Copy A) and Form W-3 filed with the SSA that do not conform may be returned.

**.05** Substitute red-ink forms should not be submitted to either the IRS or the SSA for specific approval. If you are uncertain of any specification and want clarification, do the following.

- Submit a letter or email to the appropriate address in *Section 1.3.06* (listed next) citing the specification.
- State your understanding of the specification.
- Enclose an example (if appropriate) of how the form would appear if produced using your understanding. Do not use actual employee information in the example.
- Be sure to include your name, complete address, and phone number with your correspondence. If you want the IRS to contact you via email, also provide your email address.

**.06** Any questions about the specifications, especially those for the red-ink Form W-2 (Copy A) and Form W-3, should be emailed to [substituteforms@irs.gov](mailto:substituteforms@irs.gov). Please enter “Substitute Forms” on the subject line. Or send your questions to:

Internal Revenue Service  
Attn: Substitute Forms Program  
SE:W:CAR:MP:P:TP:TP  
NCFB  
5000 Ellin Road  
Mail Stop C6-175  
Lanham, MD 20706

**Note.** Do not send completed forms to the Substitute Forms Program via email or mail as they are unable to process those forms. Any examples/samples of substitute forms sent to the Substitute Forms Program should not contain taxpayer information.

Any questions about the substitute black-and-white Form W-2 (Copy A) and Form W-3 should be emailed to [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) or sent to:

Social Security Administration  
Direct Operations Center  
**Attn: Substitute Black-and-White Copy A Forms, Room 341**  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

**Note.** You should receive a response within 30 days from either the IRS or the SSA.

**.07** Forms W-2 and W-3 are subject to annual review and possible change. Therefore, employers are cautioned against overstocking supplies of privately printed substitutes.

**.08** Separate instructions for Forms W-2 and W-3 are provided in the 2023 General Instructions for Forms W-2 and W-3. Form W-3 should be used only to transmit paper Forms W-2 (Copy A). Form W-3 is a single sheet including only essential filing information. Be sure to make a copy of your completed Form W-3 for your records. You can order current year official IRS Forms W-2,

W-2AS, W-2GU, W-2VI, W-3, and W-3SS, and the 2023 General Instructions for Forms W-2 and W-3, online at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms). The IRS provides only cut sheet sets of Forms W-2 and cut sheets of Form W-3.

.09 Because substitute Forms W-2 (Copy A) and Form W-3 are machine-imaged and scanned by the SSA, the forms must meet the same specifications as the official IRS Forms W-2 and Form W-3 (as shown in the exhibits).

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## **Section 1.4 – General Rules for Filing Forms W-2 (Copy A) Electronically**

.01 Employers must file Forms W-2 (Copy A) with the SSA electronically if they are required to file 10 or more information returns unless the IRS grants a waiver or exemption. See Regulations section 301.6011-2 for more information. The SSA publication EFW2, Specifications for Filing Forms W-2 Electronically, contains specifications and procedures for electronic filing of Form W-2 information with the SSA. Employers are cautioned to obtain the most recent revision of EFW2 (and supplements) in case there are any subsequent changes in specifications and procedures.

.02 You may obtain a copy of the EFW2 by:

- Accessing the SSA website at [www.ssa.gov/employer/EFW2&EFW2C.htm](https://www.ssa.gov/employer/EFW2&EFW2C.htm).

.03 Electronic filers do not file a paper Form W-3. See the SSA publication EFW2 for guidance on transmitting Form W-2 (Copy A) information to the SSA electronically.

.04 Employers are encouraged to electronically file Forms W-2 (Copy A) with the SSA even if not required. Doing so will enhance the timeliness and accuracy of forms processing. You may visit the SSA's employer website at [www.ssa.gov/employer](https://www.ssa.gov/employer). This helpful site has links to Business Services Online (BSO) and tutorials on registering and using BSO to file your Forms W-2.

.05 Employers who do not comply with the electronic filing requirements for Form W-2 (Copy A) and who are not granted a waiver or an exemption by the IRS may be subject to penalties. Employers who file Form W-2 information with the SSA electronically must not send the same data to the SSA on paper Forms W-2 (Copy A). Any duplicate reporting may subject filers to unnecessary contacts by the SSA or the IRS.



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## Part 2

### Specifications for Substitute Forms W-2 and W-3

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#### Section 2.1 – Specifications for Red-Ink Substitute Form W-2 (Copy A) and Form W-3 Filed With the SSA

**.01** The official IRS-printed red dropout ink Form W-2 (Copy A) and Form W-3 and their exact substitutes are referred to as “red-ink” in this revenue procedure. Employers may file substitute Forms W-2 (Copy A) and Form W-3 with the SSA. The substitute forms must be exact replicas of the official IRS forms with respect to layout and content because they will be read by scanner equipment.

**Note.** Even the slightest deviation can result in incorrect scanning and may affect money amounts reported for employees.

**.02** Paper used for cut sheets and continuous-pinfeed forms for substitute Forms W-2 (Copy A) and Form W-3 that are to be filed with the SSA must be white 100% bleached chemical wood, 18–20 pound paper only, optical character recognition (OCR) bond produced in accordance with the following specifications.

• Acidity: Ph value, average, not less than . . . . .	4.5
• Basis weight: 17 x 22 inch 500 cut sheets, pound . . . . .	18–20
• Metric equivalent—gm./sq. meter (a tolerance of +5 pct. is allowed) . . . . .	68–75
• Stiffness: Average, each direction, not less than—milligrams	
Cross direction . . . . .	50
Machine direction . . . . .	80
• Tearing strength: Average, each direction, not less than—grams . . . . .	40
• Opacity: Average, not less than—percent . . . . .	82
• Reflectivity: Average, not less than—percent . . . . .	68
• Thickness: Average—inch . . . . .	0.0038
Metric equivalent—mm . . . . .	0.097
(a tolerance of +0.0005 inch (0.0127 mm) is allowed). Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
• Porosity: Average, not less than—seconds . . . . .	10
• Finish (smoothness): Average, each side—seconds . . . . .	20–55
(for information only) the Sheffield equivalent—	
units . . . . .	170-d200
• Dirt: Average, each side, not to exceed—parts per million . . . . .	8

**Note.** Reclaimed fiber in any percentage is permitted, provided the requirements of this standard are met.

**.03** All printing of red-ink substitute Forms W-2 (Copy A) and Form W-3 must be in Flint red OCR dropout ink except as specified below. The following must be printed in nonreflective black ink.

- Identifying number “22222” for Forms W-2 (Copy A) and “33333” for Form W-3 at the top of the forms.
- Tax year at the bottom of the forms.
- The four (4) corner register marks on the forms.
- The form identification number (“W-3”) at the bottom of Form W-3.
- All the instructions below Form W-3 beginning with “Send this entire page....” line to the bottom of Form W-3.

**.04** The vertical and horizontal spacing for all federal payment and data boxes on Forms W-2 and W-3 must meet specifications. On Form W-3 and Form W-2 (Copy A), all the perimeter rules must be 1 point (0.014 inch), while all other rules must be one-half point (0.007 inch). Vertical rules must be parallel to the left edge of the form; horizontal rules parallel to the top edge.

**.05** The official red-ink Form W-3 and Form W-2 (Copy A) are 7.50 inches wide. Employers filing Forms W-2 (Copy A) with the SSA on paper must also file a Form W-3. Form W-3 must be the same width (7.50 inches) as the Form W-2. One Form W-3 is printed on a standard size 8.5 x 11-inch page. Two official Forms W-2 (Copy A) are contained on a single 8.5 x 11-inch page (exclusive of any snap-stubs).

**.06** The top, left, and right margins for the Form W-2 (Copy A) and Form W-3 are 0.50 inches ( $\frac{1}{2}$  inch). All margins must be free of printing except for the words “DO NOT STAPLE” on red-ink Form W-3. The space between the two Forms W-2 (Copy A) is 1.33 inches.

**.07** The identifying numbers are “22222” for Form W-2 (Copy A (and 1)) and “33333” for Form W-3. No printing should appear anywhere near the identifying numbers.

**Note.** The identifying number must be printed in nonreflective black ink in OCR-A font of 10 characters per inch.

**.08** The depth of the individual scannable image on a page must be the same as that on the official IRS forms. The depth from the top line to the bottom line of an individual Form W-2 (Copy A) must be 4.17 inches and the depth from the top line to the bottom line of Form W-3 must be 4.67 inches.

**.09** Continuous-pinfed Forms W-2 (Copy A) must be separated into 11-inch deep pages. The pinfed strips must be removed when Forms W-2 (Copy A) are filed with the SSA. The two Forms W-2 (Copy A) on the 11-inch page must not be separated (only the pages are to be separated (burst)). The words “Do Not Cut, Fold, or Staple Forms on This Page” must be printed twice between the two Forms W-2 (Copy A) in Flint red OCR dropout ink. All other copies (Copies 1,

B, C, 2, and D) must be able to be distinguished and separated into individual forms.

**.10** Box 12 of Form W-2 (Copy A) contains four entry boxes—12a, 12b, 12c, and 12d. Do not make more than one entry per box. Enter your first code in box 12a (for example, enter code D in box 12a, not 12d, if it is your first entry). If more than four items need to be reported in box 12, use a second Form W-2 to report the additional items (see *Multiple forms* in the 2023 General Instructions for Forms W-2 and W-3). Do not report the same federal tax data to the SSA on more than one Form W-2 (Copy A). However, repeat the identifying information (employee’s name, address, and social security number (SSN); employer’s name, address, and EIN) on each additional form.

**.11** The checkboxes in box 13 of Form W-2 (Copy A) and in box b of Form W-3 must be 0.14 inches each. The space before the first checkbox is 0.24 inches; the spaces between the first and second checkboxes and between the second and third checkboxes must be 0.36 inches; the space between the third checkbox to the right border of box 13 should be 0.32 inches (see Exhibit A).

**Note.** More than 50% of an applicable checkbox must be covered by an “X.”

**.12** All substitute Forms W-2 (Copy A) and Form W-3 in the red-ink format must have the tax year, form number, and form title printed on the bottom face of each form using type identical to that of the official IRS form. The red-ink substitute Form W-2 (Copy A) and Form W-3 must have the form producer’s EIN entered directly to the left of “Department of the Treasury,” in red.

**.13** The words “For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.” must be printed in Flint red OCR dropout ink in the same location as on the official Form W-2 (Copy A). The words “For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.” must be printed at the bottom of the page of Form W-3 in black ink.

**.14** The Office of Management and Budget (OMB) Number must be printed on substitute Forms W-3 and W-2 (on each ply) in the same location as on the official IRS forms.

**.15** All substitute Forms W-3 must include the instructions that are printed on the same sheet below the official IRS form.

**.16** The back of substitute Form W-2 (Copy A) and Form W-3 must be free of all printing.

**.17** All copies must be clearly legible. Fading must be minimized to assure legibility.

**.18** Chemical transfer paper is permitted for Form W-2 (Copy A) only if the following standards are met.

- Only chemically backed paper is acceptable for Form W-2 (Copy A). Front and back chemically treated paper cannot be processed properly by scanning equipment.
- Chemically transferred images must be black.
- Carbon-coated forms are not permitted.

.19 The Government Printing Office (GPO) symbol and the Catalog Number (Cat. No.) must be deleted from substitute Form W-2 (Copy A) and Form W-3.

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## **Section 2.2 – Specifications for Substitute Black-and-White Form W-2 (Copy A) and Form W-3 Filed With the SSA**

.01 Specifications for the SSA-approved substitute black-and-white Forms W-2 (Copy A) and Form W-3 are similar to the red-ink forms (*Section 2.1*) except for the items that follow (see Exhibits D and E). Exhibits are samples only and may not show the required typeface and/or font. Exhibits must not be downloaded to meet tax obligations.

1. Forms must be printed on 8.5 x 11-inch single-sheet paper only. There must be two Forms W-2 (Copy A) printed on a page. There must be no horizontal perforations between the two Forms W-2 (Copy A) on each page.
2. All forms and data must be printed in nonreflective black ink only.
3. The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from wage data entries.
4. The forms must not contain corner register marks.
5. The forms must not contain any shaded areas, including those boxes that are entirely shaded on the red-ink forms.
6. Identifying numbers on both Form W-2 (Copy A) (“22222”) and Form W-3 (“33333”) must be preprinted in 14-point Arial bold font or a close approximation.
7. The form numbers (“W-2” and “W-3”) must be in 18-point Arial font or a close approximation. The tax year (for example, “2023”) on Forms W-2 (Copy A) and Form W-3 must be in 20-point Arial bold font or a close approximation.
8. No part of the box titles or the data printed on the forms may touch any of the vertical or horizontal lines, nor should any of the data intermingle with the box titles. The data should be centered in the boxes.
9. Do not print any information in the margins of the substitute black-and-white Forms W-2 (Copy A) and Form W-3 (for example, do not print “DO NOT STAPLE” in the top margin of Form W-3).
10. The word “Code” must not appear in box 12 on Form W-2 (Copy A).
11. A 4-digit vendor code preceded by four zeros and a slash (for example, 0000/9876) must appear in 12-point Arial font, or a close approximation, under the tax year in place of the Cat. No. on Form W-2 (Copy A) and in the bottom right corner of the “For Official Use Only” box at the bottom of Form W-3. Do not display the form producer’s EIN to the left of “Department of the Treasury.” The vendor code will be used to identify the form producer.

12. Do not print Catalog Numbers (Cat. No.) on either Form W-2 (Copy A) or Form W-3.
13. Do not print the checkboxes in box 13 of Form W-2 (Copy A). The “X” should be programmed to be printed and centered directly below the applicable box title.
14. Do not print dollar signs. If there are no money amounts being reported, the entire field should be left blank.
15. The space between the two Forms W-2 (Copy A) is 1.33 inches.

**.02** You must submit samples of your substitute black-and-white Forms W-2 (Copy A) and Form W-3 to the SSA. Only black-and-white substitute Forms W-2 (Copy A) and Form W-3 for tax year 2023 will be accepted for approval by the SSA. Questions regarding other red-ink forms (that is, red-ink Forms W-2c, W-3c, 1099 series, 1096, etc.) must be directed to the IRS only.

**.03** You will be required to send one set of blank and one set of dummy-data substitute black-and-white Forms W-2 (Copy A) and Forms W-3 for approval. Data entries on the sample forms must fill the length for each box, preferably using numeric data or alpha data, depending on the requirements. The “VOID” checkbox must be electronically checked on the dummy-data substitute black-and-white Form W-2 (Copy A). All “Xs” must show in box 13 centered under the applicable checkbox titles on the dummy-data substitute black-and-white Form W-2 (Copy A). All checkboxes on the dummy-data substitute black-and-white Form W-3 must be electronically checked in box b (Kind of Payer, Kind of Employer, and Third-party sick pay). Include in your submission the name, telephone number, fax number, and email address of a contact person who can answer questions regarding your sample forms.

**.04** To receive approval, you may first contact the SSA via email at [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) to obtain a template and further instructions. You can either submit your 2023 sample substitute black-and-white Forms W-2 (Copy A) and Forms W-3 in a PDF version electronically for approval to the [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) mailbox or send your paper 2023 sample substitute black-and-white Forms W-2 (Copy A) and Forms W-3 to:

Social Security Administration  
Direct Operations Center  
**Attn: Substitute Black-and-White Copy A Forms, Room 341**  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

Send your sample forms via private mail carrier or certified mail in order to verify their receipt. You can expect approval (or disapproval) by the SSA within 30 days of receipt of your sample forms.

**.05** Vendor codes from the [\*National Association of Computerized Tax Processors \(NACTP\)\*](#) are required by those companies producing the W-2 family of forms as part of a product for resale to be used by multiple employers and payroll professionals. Employers developing Form W-2 or W-3 to be used only for their individual company **require a vendor code issued by the SSA.**

**.06** The 4-digit vendor code preceded by four zeros and a slash (0000/9876) must be preprinted on the sample substitute black-and-white Forms W-2 (Copy A) and Forms W-3. Forms not containing a vendor code will be rejected and will not be submitted for testing or approval. If you have a valid vendor code provided to you through the NACTP, you should use that code. If you do not have a valid vendor code, contact the SSA via email at [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) to obtain an SSA-issued code. (Additional information on vendor codes may be obtained from the SSA or the NACTP via email at [president@nactp.org](mailto:president@nactp.org).)

**.07 If you use forms produced by a vendor and have questions concerning approval**, do not send the forms to the SSA for approval. Instead, you may contact the software vendor to obtain a copy of the SSA's dated approval notice supplied to that vendor.

**.08** In response to feedback from the user community, the SSA (and the IRS) have added a 2-D barcoded version for the substitute Form W-2 and Form W-3 to the list of acceptable submission formats. This version is an optional alternative to the nonbarcoded substitute Forms W-2 and W-3. Both versions are fully supported by the SSA. At this time, neither the IRS nor the SSA mandates the use of 2-D barcoded substitute forms.

**Note.** The data contained in the barcode must not differ from the data displayed on the form. If they differ, the data in the barcode will be ignored and the data displayed on the form will be considered the submission. This also occurs when the barcode is not read correctly. The information on the form needs to be manually keyed into the database.

To get the barcode information:

- See the SSA's BSO website at [www.ssa.gov/bsa](http://www.ssa.gov/bsa),
- Request the PDF version of the specifications by emailing [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov), and
- Download the Substitute Forms W3/W2 2-D Barcoding Standards from [www.ssa.gov/employer/subBarCodeStd.pdf](http://www.ssa.gov/employer/subBarCodeStd.pdf).

If you are using a form produced by another vendor that contains a 2-D barcode, you must submit the form for approval using your own NACTP code. Prior to sending your first submission for approval, contact the SSA via email at [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) to register your NACTP code and explain what forms you want to submit.

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## **Section 2.3 – Requirements for Substitute Forms Furnished to Employees (Copies B, C, and 2 of Form W-2)**

**Note. Rules in Section 2.3 apply only to employee copies of Form W-2 (Copies B, C, and 2).** Printers are cautioned that the paper filers who send Forms W-2 (Copy A) to the SSA must follow the requirements in *Sections 2.1* and/or *2.2* above.

**.01** All employers (including those who file electronically) must furnish employees with at least two copies of Form W-2 (three or more for employees

required to file a state, city, or local income tax return). The following rules are guidelines for preparing employee copies.

The dimensions of these copies (Copies B, C, and 2), but not Copy A, may differ from the dimensions of the official IRS form to allow space for reporting additional information, including additional entries such as withholding for health insurance, union dues, bonds, or charity in box 14. The limitation of a maximum of four items in box 12 of Form W-2 applies only to Copy A, which is filed with the SSA.

**Note.** Employee copies (Copies B, C, and 2 of Form W-2) may be furnished electronically if employees give their consent (as described in Regulations section 31.6051-1(j)). See also Publication 15-A, Employer’s Supplemental Tax Guide.

**.02** The minimum dimensions for employee copies only (not Copy A) of Form W-2 should be 2.67 inches deep by 4.25 inches wide. The maximum dimensions should be no more than 6.50 inches deep by no more than 8.50 inches wide.

**Note.** The maximum and minimum size specifications in this document are for tax year 2023 only and may change in future years.

**.03** Either horizontal or vertical format is permitted (see Exhibit F).

**.04** The paper for all copies must be white and printed in black ink. The substitute Copy B, which employees are instructed to attach to their federal income tax returns, should be at least 9-pound paper (basis 17 x 22-500). Other copies furnished to employees should also be at least 9-pound paper (basis 17 x 22-500) unless a state, city, or local government provides other specifications.

**.05** Employee copies of Form W-2 (Copies B, C, and 2), including those that are printed on a single sheet of paper, must be easily separated. The best method of separation is to provide perforations between the individual copies. Whatever method of separation is used, each copy should be easily distinguished.

**Note.** Perforation does not apply to printouts of copies of Forms W-2 that are furnished electronically to employees (as described in Regulations section 31.6051-1(j)). However, these employees should be cautioned to carefully separate the copies of Form W-2. See Publication 15-A for information on electronically furnishing Forms W-2 to employees.

**.06** Interleaved carbon and chemical transfer paper employee copies must be clearly legible. Fading must be minimized to assure legibility.

**.07** The electronic tax logo on the IRS official employee copies is not required on any of the substitute form copies. To avoid confusion and questions by employees, employers are encouraged to delete the identifying number (“22222”) from the employee copies of Form W-2.

**.08** All substitute employee copies must contain boxes, box numbers, and box titles that match the official IRS Form W-2. Boxes that do not apply can be

deleted. However, certain core boxes must be included. The placement, numbering, and size of this information is specified as follows.

- The core boxes must be printed in the exact order shown on the official IRS form. The items and box numbers that constitute the core data are:
  - Box 1 — Wages, tips, other compensation
  - Box 2 — Federal income tax withheld
  - Box 3 — Social security wages
  - Box 4 — Social security tax withheld
  - Box 5 — Medicare wages and tips
  - Box 6 — Medicare tax withheld
- The core data boxes (1 through 6) must be placed in the upper right of the form. Substitute vertical-format copies may have the core data across the top of the form. Boxes or other information will definitely not be permitted to the right of the core data.
- The form title, number, or copy designation (B, C, or 2) may be at the top of the form. Also, a reversed or blocked-out area to accommodate a postal permit number or other postal considerations is allowed in the upper right.
- Boxes 1 through 6 must each be a minimum of 1<sup>1</sup>/<sub>8</sub> inches wide x 1/4 inch deep.
- Other required boxes are:
  - Box a — Employee’s social security number
  - Box b — Employer identification number (EIN)
  - Box c — Employer’s name, address, and ZIP code
  - Box e — Employee’s name
  - Box f — Employee’s address and ZIP code

**Note.** Employers may truncate the employee’s SSN on employee copies of Forms W-2. See the 2023 General Instructions for Forms W-2 and W-3 for more information.

Identifying items must be present on the form and be in boxes similar to those on the official IRS form. However, they may be placed in any location other than the top or upper right. You do not need to use the lettering system (a–c, e–f) used on the official IRS form. The employer identification number (EIN) may be included with the employer’s name and address and not in a separate box.

**Note.** Box d (“Control number”) is not required.

**.09** All copies of Form W-2 furnished to employees must clearly show the form number, the form title, and the tax year prominently displayed together in one area of the form. The title of Form W-2 is “Wage and Tax Statement.” It is recommended (but not required) that this be located on the bottom left of substitute Forms W-2. The reference to the “Department of the Treasury — Internal Revenue Service” must be on all copies of substitute Forms W-2



furnished to employees. It is recommended (but not required) that this be located on the bottom right of Form W-2.

**.10** If the substitute employee copies are labeled, the forms must contain the applicable description.

- “Copy B, To Be Filed With Employee’s FEDERAL Tax Return.”
- “Copy C, For EMPLOYEE’S RECORDS.”
- “Copy 2, To Be Filed With Employee’s State, City, or Local Income Tax Return.”

It is recommended (but not required) that these be located *on* the lower left of Form W-2. If the substitute employee copies are not labeled as to the disposition of the copies, then written notification using similar wording must be provided to each employee.

**.11** The tax year (for example, “2023”) must be clearly printed on all copies of substitute Form W-2. It is recommended (but not required) that this information be in the middle at the bottom of the Form W-2. The use of 24-point, OCR-A font is recommended (but not required).

**.12** Boxes 1 and 2 (if applicable) on Copy B must be outlined in bold 2-point rule or highlighted in some manner to distinguish them. If “Allocated tips” are being reported, it is recommended (but not required) that box 8 also be outlined. If reported, “Social security tips” (box 7) must be shown separately from “Social security wages” (box 3).

**Note.** Box 8 may be omitted if not applicable.

**.13** If employers are required to withhold and report state or local income tax, the applicable boxes are also considered core information and must be placed at the bottom of the form. State information is included in:

- Box 15 (State, Employer’s state ID number),
- Box 16 (State wages, tips, etc.), and
- Box 17 (State income tax).

Local information is included in:

- Box 18 (Local wages, tips, etc.),
- Box 19 (Local income tax), and
- Box 20 (Locality name).

**.14** Boxes 7 through 14 may be omitted from substitute employee copies unless the employer must report any of that information to the employee. For example, if an employee did not have “Social security tips” (box 7), the form could be printed without that box. But, if an employer provided dependent care benefits, the amount must be reported separately, shown in box 10, and labeled “Dependent care benefits.”

**.15** Employers may enter more than four codes in box 12 of substitute Copies B, C, and 2 (and 1 and D) of Form W-2, but each entry must use codes A–HH (see the 2023 General Instructions for Forms W-2 and W-3).

**.16** If an employer has employees in any of the three categories in box 13, all checkbox headings must be shown and the proper checkmark made, when applicable.

**.17** Employers may use box 14 for any other information that they wish to give to their employees. Each item must be labeled. (See the instructions for box 14 in the 2023 General Instructions for Forms W-2 and W-3.)

**.18** The front of Copy C of a substitute Form W-2 must contain the note “This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.”

**.19** Instructions similar to those contained on the back of Copies B, C, and 2 of the official IRS Form W-2 must be provided to each employee. An employer may modify or delete instructions that do not apply to its employees. (For example, remove Railroad Retirement Tier 1 and Tier 2 compensation information for nonrailroad employees or information about dependent care benefits that the employer does not provide.)

**.20** Employers must notify their employees who have no income tax withheld that they may be able to claim a tax refund because of the earned income credit (EIC). They will meet this notification requirement if they furnish a substitute Form W-2 with the EIC notice on the back of Copy B; IRS Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC); or on their own statement containing the same wording. They may also change the font on Copies B, C, and 2 so that the EIC notification and Form W-2 instructions fit differently. For more information about the EIC notification requirements, see section 10 in Publication 15 (Circular E), Employer’s Tax Guide.

**Note.** An employer does not have to notify any employee who claimed exemption from withholding on Form W-4, Employee’s Withholding Certificate, for the calendar year.

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## **Section 2.4 – Electronic Delivery of Forms W-2 and W-2c Recipient Statements**

**.01** If you are required to furnish a Form W-2 or W-2c written statement (Copy B or an acceptable substitute) to a recipient, you may furnish the statement electronically instead of on paper.

If you meet the requirements listed below, you are treated as furnishing the statement timely.

**.02** The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that they can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after any new hardware or software is put into service.

To furnish Forms W-2 electronically, you must meet the following disclosure requirements as described in Regulations section 31.6051-1(j) and Publication

15-A and provide a clear and conspicuous statement of each requirement to your employees before or at the time consent is provided.

- The employee must be informed that they will receive a paper Form W-2 if consent isn't given to receive it electronically.
- The employee must be informed of the scope and duration of the consent.
- The employee must be informed of any procedure for obtaining a paper copy of their Form W-2 and whether or not the request for a paper statement is treated as a withdrawal of the employee's consent to receiving their Form W-2 electronically.
- The employee must be notified of the right to withdraw a consent, in writing (electronically or on paper), and the employer must confirm the withdrawal in writing (electronically or on paper), as well as the date the withdrawal takes effect.
- The employee must also be notified that the withdrawn consent doesn't apply to the previously issued Forms W-2.
- The employee must be informed about any conditions under which electronic Forms W-2 will no longer be furnished (for example, termination of employment).
- The employee must be informed of any procedures for updating their contact information that enables the employer to provide electronic Forms W-2.
- The employer must notify the employee of any changes to the employer's contact information.
- The employee must be provided with a description of the hardware and software used to access the Form W-2 and the date when the Form W-2 will no longer be available on the website.
- The employee must be informed that they may be required to print the Form W-2 and attach it to a federal, state, or local income tax return.

**.03** Additionally, you must do the following.

- Ensure the electronic format complies with the guidelines in this document and contains all the required information described in the 2023 General Instructions for Forms W-2 and W-3.
- If posting the statement on a website, post it for the recipient to access on or before the January 31 due date through October 15 of that year.
- Inform the recipient in person, electronically, or by mail, of the posting and how to access and print the statement.

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## Part 3

### Additional Instructions

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#### Section 3.1 – Additional Instructions for Form Printers

**.01** If paper copies are used for filing with the SSA, the substitute copies of Forms W-2 (either red-ink or substitute black-and-white forms) must be assembled in the same order as the official IRS Forms W-2. Copy A must be first, followed sequentially by perforated sets (Copies 1, B, C, 2, and D).

**.02** The substitute form to be filed by the employer with the SSA must carry the designation “Copy A.”

**Note.** Electronic filers do not submit either red-ink or substitute black-and-white paper Form W-2 (Copy A) or Form W-3 to the SSA.

**.03** Employers must retain a copy of Forms W-2 and W-3 (or be able to reconstruct the information) for at least 4 years. Employers must also be able to generate Forms W-2 (Copy A) that meet the requirements of this revenue procedure in case of loss.

**.04** Except for copies in the official assembly, described in *Section 3.1.01* above, no additional copies that may be prepared by employers should be placed ahead of Form W-2 (Copy C) “For EMPLOYEE’S RECORDS.”

**.05** You must provide instructions similar to those contained on the back of Copies B, C, and 2 of the official IRS Form W-2 to each employee. You may print them on the back of the substitute Copies B, C, and 2 or provide them to employees on a separate statement. You do not need to use the back of Copy 2. If you do not use Copy 2, you may include all the information that appears on the back of the official Copies B, C, and 2 on the back of your substitute Copies B and C only. As an example, you may use the “Note” on the back of the official Copy C as the dividing point between the text for your substitute Copies B and C. Do not print these instructions on the back of Copy 1. Any Forms W-2 (Copy A) and Form W-3 that are filed with the SSA must have no printing on the reverse side.

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#### Section 3.2 – Instructions for Employers

**.01** Only originals of Form W-2 (Copy A) and Form W-3 may be filed with the SSA. Carbon copies and photocopies are unacceptable.

**.02** Employers should type or machine-print data entries on plain paper forms whenever possible. Ensure good quality by using a high-quality typeface, inserting data in the middle of blocks that are well separated from other printing and guidelines, and taking any other measures that will guarantee clear, sharp

images. Black ink must be used with no script type, inverted font, italics, or dual-case alpha characters.

**Note.** 12-point Courier font is preferred by the SSA.

**.03** Form W-2 (Copy A) requires decimal entries for wage data. Do not print dollar signs with money amounts on Forms W-2 (Copy A) and Form W-3.

**.04** The employer must provide a machine-scannable Form W-2 (Copy A). The employer must also provide employee copies (Copies B, C, and 2) that are legible and able to be photocopied (by the employee). Do not print any data in the top margin of the payee copies of the forms.

**Note.** Do not print Forms W-2 (Copy A) on double-sided paper.

**.05** Any printing in box d (Control number) on Form W-2 or box a (Control number) on Form W-3 may not touch any vertical or horizontal lines and should be centered in the box.

**.06** The filer's employer identification number (EIN) must be entered in box b of Form W-2 and box e of Form W-3. The EIN entered on Form(s) W-2 (box b) and Form W-3 (box e) must be the same as on Forms 941, 941-SS, 943, 944, and CT-1; Schedule H (Form 1040); or any other corresponding forms filed with the IRS. Be sure to use EIN format (00-0000000) rather than SSN format (000-00-0000).

**.07** The employer's name, address, and EIN may be preprinted.

**.08** Employers must not truncate the employee's SSN on Copy A of Forms W-2. See the 2023 General Instructions for Forms W-2 and W-3 for more information.

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### **Section 3.3 – OMB Requirements for Both Red-Ink and Black-and-White Substitute Forms W-2 and W-3**

**.01** The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

- The Office of Management and Budget (OMB) approves all IRS tax forms that are subject to the Act;
- Each IRS form contains (in or near the upper right corner) the OMB approval number, if assigned — the official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the Exhibits in *Section 3.6*; and
- Each IRS form (or its instructions) states:
  1. Why the IRS needs the information,
  2. How it will be used, and
  3. Whether or not the information is required to be furnished to the IRS.

**.02** This information must be provided to any users of official or substitute IRS forms or instructions.

**.03** The OMB requirements for substitute IRS Form W-2 and Form W-3 are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- The OMB number for both Form W-2 (Copy A) and Form W-3 is 1545-0008 and must appear exactly as shown on the official IRS form.
- For any copy of Form W-2 other than Copy A, the OMB number must use one of the following formats.
  1. OMB No. 1545-0008 (preferred).
  2. OMB # 1545-0008 (acceptable).

**.04** Any substitute Form W-2 (Copy A only) and Form W-3 must state “For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.” If no instructions are provided to users of your forms, you must furnish them with the exact text of the Privacy Act and Paperwork Reduction Act Notice in the 2023 General Instructions for Forms W-2 and W-3.

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### **Section 3.4 – Order Forms and Instructions**

**.01** You can order IRS Forms W-2, Forms W-3, the General Instructions for Forms W-2 and W-3, and other tax material online at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

**.02** Copies of Form W-2 (Copy A) and Form W-3 downloaded from IRS.gov cannot be used for filing with the SSA. These copies of Forms W-2 and W-3 are for information purposes only.

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### **Section 3.5 – Effect on Other Documents**

**.01** Revenue Procedure 2022-30, I.R.B. 2022-31, dated August 01, 2022 (reprinted as Publication 1141, Revised 08-2022), is superseded.

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### **Section 3.6 – Exhibits**

Exhibits A through F provide the general measurements for Forms W-2 and W-3 as discussed in this revenue procedure. Exhibits are samples only and may not show the required typeface and/or font. Exhibits must not be downloaded to meet tax obligations. Certain exhibits show a 0000/ in the location designated

for your vendor code. See *Section 2.2.01*, item 11, and *Section 2.2.05* for more information.

Exhibit A — Form W-2 (Copy A) (Red-Ink) 2023

Exhibit B — Form W-2 (Copy B) 2023

Exhibit C — Form W-3 (Red-Ink) 2023

Exhibit D — Form W-2 (Copy A) (Substitute Black-and-White) 2023

Exhibit E — Form W-3 (Substitute Black-and-White) 2023

Exhibit F — Form W-2 Alternative Employee Copies (Illustrating Horizontal and Vertical Formats)

# Exhibit A

## Form W-2 (Copy A) (Red Ink)

Diagram of Form W-2 (Copy A) showing dimensions in inches:

- Overall width: 7.50 in
- Overall height: 5.50 in
- Top header: .50 in
- Box a (Social Security Number): .10 in wide, .14 in high, .44 in wide
- Box b (EIN): .14 in high
- Box c (Employer Name): .50 in high
- Box d (Control Number): .33 in high
- Box e (Employee Name): .14 in high
- Box f (Address): .67 in high
- Box 1 (Wages): .33 in high
- Box 2 (Federal Tax): .33 in high
- Box 3 (Social Security Wages): .33 in high
- Box 4 (Social Security Tax): .33 in high
- Box 5 (Medicare Wages): .33 in high
- Box 6 (Medicare Tax): .33 in high
- Box 7 (Social Security Tips): .33 in high
- Box 8 (Allocated Tips): .33 in high
- Box 9 (Control Number): .33 in high
- Box 10 (Dependent Care): .33 in high
- Box 11 (Nonqualified Plans): .33 in high
- Box 12a (Instructions): .33 in high
- Box 12b (Statutory): .50 in wide
- Box 12c (Retirement): .14 in wide
- Box 12d (Third-party): .14 in wide
- Box 13 (Other): .14 in high
- Box 14 (Other): .14 in high
- Box 15 (State ID): .90 in wide
- Box 16 (State Wages): .70 in wide
- Box 17 (State Tax): 1.80 in wide
- Box 18 (Local Wages): .90 in wide
- Box 19 (Local Tax): .70 in wide
- Box 20 (Locality): .70 in wide

**Form W-2 Wage and Tax Statement 2023**

Department of the Treasury—Internal Revenue Service  
**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

**Copy A—For Social Security Administration.** Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

**Do Not Cut, Fold, or Staple Forms on This Page**

Diagram of Form W-2 (Copy A) showing dimensions in inches:

- Overall width: 4.10 in
- Overall height: 1.33 in
- Top header: .90 in
- Box a (Social Security Number): .70 in wide, .30 in high
- Box b (EIN): .90 in wide
- Box c (Employer Name): 1.80 in wide
- Box d (Control Number): .30 in high
- Box e (Employee Name): 1.90 in wide
- Box f (Address): 2.20 in wide
- Box 1 (Wages): 1.70 in wide
- Box 2 (Federal Tax): 1.70 in wide
- Box 3 (Social Security Wages): 1.70 in wide
- Box 4 (Social Security Tax): 1.70 in wide
- Box 5 (Medicare Wages): 1.70 in wide
- Box 6 (Medicare Tax): 1.70 in wide
- Box 7 (Social Security Tips): 1.70 in wide
- Box 8 (Allocated Tips): 1.70 in wide
- Box 9 (Control Number): .30 in high
- Box 10 (Dependent Care): .30 in high
- Box 11 (Nonqualified Plans): .24 in wide
- Box 12a (Instructions): .36 in wide
- Box 12b (Statutory): .36 in wide
- Box 12c (Retirement): .36 in wide
- Box 12d (Third-party): .32 in wide
- Box 13 (Other): .32 in wide
- Box 14 (Other): .32 in wide
- Box 15 (State ID): .40 in wide
- Box 16 (State Wages): 2.20 in wide
- Box 17 (State Tax): 1.20 in wide
- Box 18 (Local Wages): 1.10 in wide
- Box 19 (Local Tax): 1.20 in wide
- Box 20 (Locality): 1.10 in wide

**Form W-2 Wage and Tax Statement 2023**


Department of the Treasury—Internal Revenue Service  
**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

**Copy A—For Social Security Administration.** Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.



# Exhibit B

## Form W-2 (Copy B)

		<b>a</b> Employee's social security number		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN)				<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld					
<b>c</b> Employer's name, address, and ZIP code				<b>3</b> Social security wages		<b>4</b> Social security tax withheld					
				<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12			
						<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>			
						<b>14</b> Other		<b>12c</b>			
								<b>12d</b>			
<b>f</b> Employee's address and ZIP code											
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

**2023**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

0000/

# Exhibit C

Form W-3 (Red Ink)

7.50 in <b>DO NOT STAPLE</b>				.50 in
.85 in	a Control number	For Official Use Only: OMB No. 1545-0008		
1.20 in	b Kind of Payer (Check one)	.36 in	Kind of Employer (Check one)	.50 in
.50 in	941 Military <input type="checkbox"/> 943 Hshld. emp. <input type="checkbox"/> 944 Medicare govt. emp. <input type="checkbox"/> CT-1	None apply <input type="checkbox"/> State/local non-501c <input type="checkbox"/> 501c non-govt. <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. <input type="checkbox"/>	Third-party sick pay (Check if applicable) <input type="checkbox"/>	
1.60 in	c Total number of Forms W-2	1.60 in	d Establishment number	.14 in
e Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld	
f Employer's name		3 Social security wages	4 Social security tax withheld	
4.67 in		5 Medicare wages and tips	6 Medicare tax withheld	
3.20 in		7 Social security tips	8 Allocated tips	
g Employer's address and ZIP code		2.15 in	2.15 in	
h Other EIN used this year		9	10 Dependent care benefits	
15 State		11 Nonqualified plans	12a Deferred compensation	
.60 in	Employer's state ID number	12b	13 For third-party sick pay use only	
2.60 in		14 Income tax withheld by payer of third-party sick pay		
16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	
Employer's contact person		Employer's telephone number		.33 in
Employer's fax number		For Official Use Only		
Employer's email address		Employer's email address		
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:	
.50 in				

Form **W-3** Transmittal of Wage and Tax Statements **2023**

Department of the Treasury  
Internal Revenue Service

**Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA. Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.**

**Reminder**

**Separate instructions.** See the 2023 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

**Purpose of Form**

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

**E-Filing**

The SSA strongly suggests employers report Form W-3 and Forms W-2 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-2 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, 2024**. For more information, go to [www.SSA.gov/bso](http://www.SSA.gov/bso). First-time filers, select "Register"; returning filers, select "Log In."

**When To File Paper Forms**  
Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2024**.

**Where To File Paper Forms**  
Send this entire page with the entire Copy A page of Form(s) W-2 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." See Pub. 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

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

# Exhibit D

## Form W-2 (Copy A) (Substitute Black-and-White)

<b>22222</b>	VOID <input type="checkbox"/>	<b>a</b> Employee's social security number	<b>For Official Use Only</b> OMB No. 1545-0008			
<b>b</b> Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld		
<b>c</b> Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
<b>d</b> Control number			9	10 Dependent care benefits		
<b>e</b> Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12	
<b>f</b> Employee's address and ZIP code			13 Statutory employee Retirement plan Third-party sick pay	12b		
			14 Other	12c		
				12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
.40 in	1.80 in	1.20 in	1.10 in	1.20 in	1.10 in	.70 in

Form **W-2** Wage and Tax Statement

**2023**

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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Department of the Treasury—Internal Revenue Service

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

**Do Not Cut, Fold, or Staple Forms on This Page**

<b>22222</b>	VOID <input type="checkbox"/>	<b>a</b> Employee's social security number	<b>For Official Use Only</b> OMB No. 1545-0008			
<b>b</b> Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld		
<b>c</b> Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
<b>d</b> Control number			9	10 Dependent care benefits		
<b>e</b> Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12	
<b>f</b> Employee's address and ZIP code			13 Statutory employee Retirement plan Third-party sick pay	12b		
			14 Other	12c		
				12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

**2023**

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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Department of the Treasury—Internal Revenue Service

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

# Exhibit E

## Form W-3 (Substitute Black-and-White)

<b>a</b> Control number 33333		<b>For Official Use Only:</b> OMB No. 1545-0008			
<b>b</b> Kind of Payer (Check one) 941 <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> 944 <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/>		<b>Kind of Employer</b> (Check one) None apply <input type="checkbox"/> State/local non-501c <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt. <input type="checkbox"/>		<b>c</b> Total number of Forms W-2	
				<b>d</b> Establishment number	
				<b>1</b> Wages, tips, other compensation	
				<b>2</b> Federal income tax withheld	
				<b>3</b> Social security wages	
				<b>4</b> Social security tax withheld	
				<b>5</b> Medicare wages and tips	
				<b>6</b> Medicare tax withheld	
				<b>7</b> Social security tips	
				<b>8</b> Allocated tips	
				<b>9</b>	
				<b>10</b> Dependent care benefits	
				<b>11</b> Nonqualified plans	
				<b>12a</b> Deferred compensation	
				<b>12b</b>	
				<b>13</b> For third-party sick pay use only	
				<b>14</b> Income tax withheld by payer of third-party sick pay	
				<b>15</b> State Employer's state ID number	
				<b>16</b> State wages, tips, etc.	
				<b>17</b> State income tax	
				<b>18</b> Local wages, tips, etc.	
				<b>19</b> Local income tax	
				<b>For Official Use Only</b> 0000/	
				<b>Employer's contact person</b>	
				<b>Employer's telephone number</b>	
				<b>Employer's fax number</b>	
				<b>Employer's email address</b>	

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-3** Transmittal of Wage and Tax Statements **2023**

Department of the Treasury  
Internal Revenue Service

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#### Reminder

**Separate instructions.** See the 2023 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

#### Purpose of Form

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#### When To File Paper Forms

Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2024**.

#### Where To File Paper Forms

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

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

# Exhibit F

## Form W-2 (Copy B) (Alternative Employee Copies)

a Employee's social security number		Safe, accurate, FAST! Use		 Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name		Suff. 11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement

**2023**

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return. 0000/  
This information is being furnished to the Internal Revenue Service.

OMB No. 1545-0008

1 Wages, tips, other compensation	2 Federal income tax withheld
3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
Employee's social security number	
Employer identification number (EIN)	
Employer's name, address, and ZIP code	
Employee's name	
Employee's address and ZIP code	
15 State	Employer's state ID number
18 Local wages, tips, etc.	
16 State wages, tips, etc.	19 Local income tax
17 State income tax	20 Locality name

Copy B To Be Filed With Employee's FEDERAL Tax Return.

**Note:** Exhibit F displays examples of how Form W-2 (Copy B) can be furnished to employees. Copy B can be furnished in horizontal or vertical format. Specifications and requirements for employee copies can be found in Section 2.3 — Requirements for Substitute Forms Furnished to Employees (Copies B, C, and 2 of Form W-2).

Although employee copies can be manipulated, Section 2.3 has specific requirements for core data boxes that must be present on substitute employee copies.

Form **W-2**  
Wage and Tax  
Statement

**2023**  
0000/

Department of the Treasury—  
Internal Revenue Service