

**Attention:**

The first two pages of Publication 393 follow.  
Pages 3 through 8 are other IRS forms as  
indicated in the text.



1999

# Publication 393

## Federal Employment Tax Forms

### Federal Employment Forms

- W-2
- W-3

### Order Blank Form 7018

This publication contains the following forms and their instructions. Please order additional forms as early as possible. (Note: Instructions for Forms W-2 and W-3 must be ordered separately; they are not included with the form.)

Form W-2, Wage and Tax Statement

Instructions for Forms W-2 and W-3

Form W-3, Transmittal of Wage and Tax Statements

Form 7018, Employer's Order Blank for Forms

To get forms and publications, see **Quick and Easy Access to IRS Help and Forms** on page 3. To order forms and publications by mail, see Form 7018 in this publication.

**Caution:** Only the name and address portion of the label (on the last page of this publication) should be placed on Form W-3. You should leave the bar code portion attached to the publication.

#### 1999 Wage Base and Tax Rates

	Wage Base	Tax Rates
Social Security —	First \$72,600	6.2% each for employers and employees
Medicare —	All Wages	1.45% each for employers and employees

We will send you either Circular E (Publication 15), Employer's Tax Guide, or Circular A (Publication 51), Agricultural Employer's Tax Guide, in December. These circulars explain your tax responsibilities as an employer and will provide income tax withholding and advance earned income credit payment tables for 2000. You also will receive employment tax returns for each quarterly or annual return period:

- Form 940 or 940-EZ, Employer's Annual Federal Unemployment (FUTA) Tax Return

- Form 941, Employer's Quarterly Federal Tax Return
- Form 943, Employer's Annual Tax Return for Agricultural Employees

**Information return questions.** If you have questions about information returns (Forms 1096, 1098, 1099, 1042-S, 5498, W-2, W-2G, W-3, and W-4), call 304-263-8700.

When you complete and file wage and tax statements (Forms W-2 and W-3):

- Please show the correct social security numbers of employees on Forms W-2, and be sure all copies are legible. If any employees' names changed during the year, encourage the employees to contact their local Social Security Administration (SSA) office and request a new card. This action will allow the SSA to process the information correctly and properly credit employees' social security earnings. It will also help the employees to correctly report their wages on their income tax returns.

- Furnish Copies B, C, and 2 of Form W-2 to your employees, generally by **January 31, 2000**.

- By **February 29, 2000**, use Form W-3 to send Copy A of all Forms W-2 to the Social Security Administration, at the address noted in the W-2 instructions.

- Please prepare and file Forms W-2 either alphabetically by employees' last names or numerically by employees' social security numbers.

**Substitute forms.** You may use substitute forms that meet IRS form specifications only. Get **Publication 1141**, General Rules and Specifications For Private Printing of Substitute Forms W-2 and W-3, by calling 1-800-TAX-FORM (1-800-829-3676) or download them from our web site at [www.irs.ustreas.gov](http://www.irs.ustreas.gov).

**Recordkeeping.** Keep copies of Forms W-2 and W-3 and all other employment tax records for at least 4 years.

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## Where To Send Your Order

Send your order to the Internal Revenue Service address for the Area Distribution Center closest to you.

### Central Area Distribution Center

P.O. Box 8908  
Bloomington, IL 61702-8908

### Western Area Distribution Center

Rancho Cordova, CA 95743-0001

### Eastern Area Distribution Center

P.O. Box 85075  
Richmond, VA 23261-5075

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary.

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

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form 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.

Please **DO NOT** send your order Form 7018 to the Tax Forms Committee. Send your forms order to the IRS Area Distribution Center closest to you.

**NOTE:** *An order blank for 2000 forms and information returns will be sent to you in **December 1999**, in either Circular E, (Publication 15) Employer's Tax Guide, or Circular A, (Publication 51) Agricultural Employer's Tax Guide.*