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# Revenue Procedure 2000-23

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## Specifications for Private Printing of Substitute Forms W-2 and W-3



**IRS**

Department of the Treasury  
**Internal Revenue Service**

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# Part III. Administrative, Procedural, and Miscellaneous

## Specifications for Private Printing of 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.)

## Rev. Proc. 2000-23

### PART A. GENERAL

#### SECTION 1. PURPOSE

.01 The purpose of this revenue procedure is to provide the general rules for filing and to state the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) for reproducing paper substitutes for Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements, for amounts paid during the 2000 calendar year. The information reported on Forms W-2 and W-3 is required to establish tax liability for employees and their eligibility for social security and medicare benefits.

.02 Forms W-2 and W-3 have only minor changes for year **2000**. Please see "Nature of Changes" (Section 2, below) and the exhibits at the end of this revenue procedure for changes to Forms W-2 and W-3.

.03 For the purpose of this revenue procedure, a substitute form is one that is not printed by the IRS. **A substitute Form W-2 or W-3 MUST conform to the specifications in this revenue procedure to be acceptable to the IRS.** No IRS office is authorized to allow deviations from this revenue procedure. Preparers should also refer to the separate Instructions for Forms W-2 and W-3 for details on how to complete these forms. See Part C, Sec. 4.01, for information on obtaining the official IRS forms and instructions. See Part B, Sec. 2, for requirements for substitute forms furnished to employees.

.04 IRS maintains its centralized call site at Martinsburg Computing Center (IRS/MCC) to answer questions related to information returns (Forms W-2, W-3, 1099, etc.). The call site phone number is

304-263-8700 (**not a toll-free number**). The Telecommunication Device for the Deaf (TDD) number is 304-267-3367 (**not a toll-free number**). The hours of operation are Monday through Friday from 8:30 A.M. to 4:30 P.M. Eastern Time.

.05 This revenue procedure supersedes Rev. Proc. 99-24, 1999-21 I.R.B. 8, dated May 24, 1999. (Reprinted as Publication 1141).

#### SEC. 2. NATURE OF CHANGES

.01 Eliminated the necessity of submitting a paper Form 6559, Transmitter Report and Summary of Magnetic Media, for filers of Form W-2 who use the MMREF-1 format and submit data electronically or on diskette.

.02 Edited the language on the back of Copies B, C, and D of Forms W-2.

.03 Edited the "Do not" Statement at the bottom of Copy A of Forms W-2.

.04 Added "OR FOLD" to the instructions at the top of Form W-3 to help the SSA in processing of forms.

.05 Edited the instructions on Form W-3.

.06 On Form W-3, the "Signature, Title, Dateline" **must** be printed in non-reflective black ink. See Part B, Section 1.03.

.07 Made change to be in agreement with the Official Instructions package for Forms W-2 and W-3 regarding Railroad Retirement Tax Act. Boxes 3, 4, 5, and 6 of Forms W-2 **must** not be altered to include railroad retirement wages and taxes.

.08 Made change which will not allow employers EIN to be included in boxes **e and f** of Copy A Form(s) W-2. Employers EIN must be included in box **b** of Copy A Form(s) W-2.

.09 Employers state I.D. number should not be printed (Copy A of Forms W-2) in the employer's name, address, and zip code boxes **e and f** respectively. This information goes in box 16.

.10 Various editorial changes were made.

#### SEC. 3. GENERAL RULES FOR FILING PAPER FORMS W-2

.01 Employers **must** use magnetic or electronic media for filing with the SSA if they prepare and file 250 or more Year

2000 Forms W-2 (Copy A). This requirement applies unless:

1. The employer can establish that filing on magnetic media or electronically will result in undue hardship, **AND**

2. The employer is granted a waiver of the requirement by the IRS.

To request a waiver of the magnetic media or electronic filing requirement, for the current tax year only, submit Form 8508, *Request for Waiver From Filing Information Returns on Magnetic Media*, to:

If by Postal Service:

truck or air freight:

IRS - Martinsburg Computing Center  
Information Reporting Program  
ATTN:Extension of Time Coordinator  
240 Murall Drive  
Kearneysville, WV 25430.

Form 8508 may be obtained through electronic options on the IRS Web Site at [www.irs.gov](http://www.irs.gov), or by calling 1-800-829-3676. It is recommended that completed requests for waivers (Form 8508) be submitted at least 45 days before but no later than the due date of the return (see Sec. 3.08, below). The requestor will receive an approval or denial letter from IRS/MCC but must allow a minimum of **30** days for IRS/MCC to respond. If you have any questions concerning Form 8508, contact IRS/MCC at the address or phone number shown above. **Employers who do not comply with the magnetic media or electronic filing requirements for Form W-2 and who are not granted a waiver may be subject to penalties.** Since many state and local governments accept Form W-2 data on magnetic media or electronically, savings may be obtained if magnetic media or electronic data is used for filing with both the SSA and state or local governments. In many instances, the state or local government is willing to accept the data format specifications set out in the SSA's pub. No. 42-007 (TIB-4), *Magnetic Media Reporting, and Magnetic Media Reporting and Electronic Filing (MMREF-1)*. You **must** contact each individual state or local taxing agency to receive approval and make arrangements to file electronically or on magnetic media.

**EMPLOYERS WHO FILE FORM W-2 INFORMATION ON MAGNETIC MEDIA (USING TIB-4 INSTRUCTIONS) OR ELECTRONICALLY (USING MMREF-1 INSTRUCTIONS) WITH THE SSA MUST NOT SEND THE SAME DATA TO THE SSA ON PAPER FORMS W-2.** This would result in duplicate reporting and may subject the filer to unnecessary contacts by the IRS.

.02 TIB-4, *Magnetic Media Reporting* (SSA Pub. No. 42-007, revised Oct., 1999) contains the specifications and procedures for filing Form W-2 information on magnetic media with the SSA. Specifications for both tape and diskette reporting for Forms W-2 are included in the TIB-4.

.03 MMREF-1, *Magnetic Media Electronic Filing* (SSA Pub. No. ICN, New June, 1999) contains specifications and procedures for filing Form W-2 information electronically or on magnetic media with the SSA. The MMREF-1 may be used to file wage reports on magnetic media or electronically. The MMREF-1 format will become mandatory for TY 2001 wage reports regardless of magnetic media, tape cartridge, diskette, or electronic.

.04 TIB-4 OR MMREF-1 may be obtained by writing to:

Social Security Administration  
OCO, DES  
Attn: Employer Reporting  
Services Center  
300 North Greene Street  
Baltimore, MD 21290-0300.

Employers may call their local SSA Employer Service Liaison Officers (ESLO) to obtain the TIB-4 or MMREF-1 (see list of Employer Service Liaison Officers' telephone numbers in the Appendix). The TIB-4 and MMREF-1 are also on the SSA Online Wage Reporting Service (OWRS) or Internet Address: WWW.SSA.GOV/EMPLOYER-INFO . The number for the OWRS is 410-966-8450 (**not a toll-free number**). Employers using magnetic or electronic media are cautioned to obtain the most recent revision of the TIB-4/MMREF-1 and supplements due to possible changes in the specifications and procedures.

.05 Employers not filing on magnetic media or electronically **must** file a paper Copy A of Form W-2 with the SSA using

either the IRS printed official form or a privately printed substitute paper form that exactly meets the specifications shown in Parts B and C of this Revenue Procedure.

.06 Employers may design their own statements to give to employees. This applies to employers who file with the SSA on magnetic media, electronically, or on paper. Employee statements designed by employers **must** comply with the requirements shown in Parts B and C, below.

**NOTE: Copy A must not be filed on paper with the SSA when the same Form W-2 information is filed electronically or on magnetic media.**

.07 **Employers who terminate their business must provide their employees with Forms W-2 on or before the due date of the final Form 941. Employers must also file Forms W-2 and W-3 with the SSA by the last day of the month that follows the due date of the final Form 941. See Rev. Proc. 96-57, 1996-2 C.B. 389, for information on automatic extensions.**

**Note: Use of a reporting agent or other third-party payroll service provider does not relieve an employer of the responsibility to ensure that Forms W-2 are sent out and filed correctly and on time.**

.08 Forms W-2 for 2000, filed on paper or magnetic media must be submitted to the SSA on or before **February 28, 2001**. Employers who file electronic Forms W-2 for 2000 have until **April 2, 2001**. Copies B, C, 1, and 2 must be furnished to the employee by **January 31, 2001**. If employment ended before December 31, 2000, the employee may be furnished his/her copy any time after employment ends, but no **later than January 31, 2001**. However, if the employee requests Form W-2, you **must** furnish him or her the completed copies within 30 days of the request or within 30 days of the final wage payment, whichever is later. This requirement is met if the form is properly addressed, mailed, and postmarked on or before the due date. Failure to timely file with the SSA or to timely provide the employee copies may subject the employer to penalties. Employers needing additional time to file Form W-2 information (paper, magnetic media, or electronic) with the SSA may request an extension of time to file by submitting Form 8809, Request for Extension of Time to File Information Returns, to the

IRS/MCC "ATTN: Extension of Time Coordination" at the address listed in Sec. 3.01, above. The extension request should be filed as early as possible, but **must** be postmarked (for paper or magnetic media) no later than the due date of the forms (**February 28, 2001**). Extensions for electronically filed Forms W-2 **must** be post marked no later than **April 2, 2001. DO NOT SEND FORM 8809 TO THE SSA.**

NOTE: APPROVAL OF THE EXTENSION IS NOT AUTOMATIC. Approval or denial is based on administrative criteria and guidelines. The requestor will receive an approval or denial letter from the IRS and **must** allow a minimum of 30 days from the date of the request for the IRS to respond. You do not have to wait for a response before filing your return. File your return as soon as it is ready. If you have received a response, positive or negative, **do not** send a copy of the letter or Form 8809 with your return. Form 8809 may be obtained on the IRS's Internet Web Site at www.irs.gov/, or by using the IRS Fax Forms Program 703-368-9694, or by calling 1-800-829-3676.

.09 When requesting extensions of time for more than 10 employers, the IRS encourages filers to submit the request on tape, tape cartridge, 3 1/2 - inch diskette, or electronically. **Transmitters requesting an extension of time to file for more than 50 employers are required to file the extension request on magnetic media or electronically.** Transmitters who submit requests for multiple employers will receive one approval letter with an attached list of employers covered under that approval. Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically*, provides information on how to file requests for extensions of time on tape, tape cartridge/quarter inch cartridge, 3 1/2 inch diskette, or electronically.

**NOTE: To file a request for extensions of time magnetically or electronically for multiple payers third party filers/transmitters must have an IRS Transmitter Control Code (authorization to file information returns).**

#### **SEC. 4. GENERAL RULES FOR FILING FORM W-3**

.01 Employers submitting Form(s) W-2 (Copy A) to the SSA on paper **must** submit with a Form W-3.

.02 Form W-3 **Must** be the same width (7 inches) as the Forms W-2(s) filed.

.03 Separate instructions for the Form W-3 are provided in the "Instructions for Forms W-2 and W-3." Form W-3 is a single cut sheet including only essential filing information. **Be sure to make a copy for your records of Form W-3.**

.04 The Form W-3 design remains unchanged from 1999. Minor editorial changes were made to the instructions included on Form W-3.

.05 Form W-3 should be used only to transmit paper Forms W-2 (Copy A). **Magnetic media or electronic filers do not file Form W-3.** Employers submitting magnetic media using the TIB-4 format **must** transmit Form(s) W-2 data with Form 6559, *Transmitter Report and Summary of Magnetic Media*, (and Form 6559-A, *Continuation Sheet for Form 6559*, if necessary). These forms may be obtained by calling either your SSA ESLO (see listing in Appendix) or the IRS at 1-800-829-3676. Employers submitting Form(s) W-2 data electronically using the MMREF-1 via OWRS, Electronic Data Transfer (EDT), or diskette need not submit a Form 6559. However, employers **must** complete a PIN registration process that replaces the signature on Form 6559. If employers submit the MMREF-1 file using OWRS, EDT, or diskette, a Form 6559 will not be required upon completion of the annual PIN registration process. If employers submit MMREF-1 file on magnetic tape, or tape cartridge, a Form 6559 is required. Please refer to the MMREF-1 (June, 1999) specifications for further information.

**PART B. REQUIREMENTS FOR FILING PAPER SUBSTITUTES WITH SOCIAL SECURITY ADMINISTRATION (SSA)**

**SEC. 1. REQUIREMENTS FOR SUBSTITUTE "PRIVATELY PRINTED" FORMS SUBMITTED TO THE SSA (FORM W-2, COPY A, AND FORM W-3)**

.01 Employers may file privately printed substitute Forms W-2 and W-3 with the SSA. The substitute form **must** be an exact replica of the IRS printed form with respect to layout and contents because it will be read by scanner equip-

ment. The Government Printing Office (GPO) symbol **must** be deleted (see Sec. 1.16, below). The specifications and allowable tolerances for Copy A of substitute Forms W-2 are provided later in this revenue procedure. See Exhibit A for Form W-2 specifications. The specifications for Forms W-3 are provided in Exhibit B.

.02 Paper used for substitute Forms W-2, Copy A, and Form W-3 (cut sheets and continuous pinfeed forms) 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 specifications shown as follows:

**Paper Requirements**

- 1 Acidity: pH value, average, not less than . . . . . 4.5
- 2 Basis Weight 17 x 22 inch 500 cut sheets, pound, 18-20 Metric equivalent grams per sq. meter . . . . . 68-75 A tolerance of +5 pct. is allowed.
- 3 Stiffness: Average, each direction, not less than Gurley milligrams —  
  - Cross direction . . . . . 50
  - Machine direction . . . . . 80
- 4 Tearing Strength: Average, each direction, not less than — Grams . . . . . 40
- 5 Opacity: Average, not less than — Percent . . . . . 82
- 6 Reflectivity: Average not less than — percent . . . . . 68
- 7 Thickness: Average. Inch 0.0038 Metric equivalent . . .mm 0.097 A tolerance of +0.0005 inch (0.0127mm) is allowed. Paper can not vary more than 0.0004 inch (0.012mm) from one edge to the other.
- 8 Porosity: Average, not less than — seconds . . . . . 10
- 9 Finish (smoothness): Average, each side — seconds. . . . . 20-55 (For information only), the Sheffield equivalent unit . . . . . 170-d200

- 10 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 for Copy A of Forms W-2 and Form W-3 **must** be in Red OCR drop-out Flint Ink, except as specified below.

The following **must** be printed in non-reflective black ink:

- 1. **Identifying control number "22222" (Exhibit C) at the top of Form W-2.**
- 2. **Tax year at the bottom of the Form W-2 (see Exhibit C).**
- 3. **Identifying control number "33333" (Exhibit D) at the top of Form W-3.**
- 4. **Tax year at the bottom of Form W-3 (Exhibit D).**
- 5. **Form identification "W-3" at the bottom of Form W-3 (Exhibit D).**
- 6. **The Jurat and "Signature, Title, Date" line at middle of Form W-3 (Exhibit B).**
- 7. **All instructions beginning with the "Send this entire page....." line to the bottom of Form W-3 (Exhibit B).**

All other printing on Forms W-2, Copy A, and W-3 **must** be in Red OCR drop-out Flint Ink J-6983 (formerly Sinclair and Valentine) or an exact match. This is the same ink that is used for Copy A of the Form 1099 series (see Pub. 1179), Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498, and W-2G. The use of this ink is required for **2000** Forms W-3 and W-2 (Copy A.)

NOTE: Printing in any other Red OCR drop-out Flint Ink **must** be cleared by contacting BancTec, Inc., Attn: Forms Designer & Analysis, 2701 East Grauwylar, Bldg #1, Mail-stop #69, Irving, TX 75061 (972-579-6088).

.04 Type **must** be substantially identical in size and shape with corresponding type on the official form. The form identifying number **must** be printed in non-reflective black ink using an OCR-A font; 10 characters per inch.

- 1. On Form W-3 and Copy A of Forms W-2, all the perimeter rules **must** be 1-point (0.014 inch), while all other rules must be one-half point (0.007 inch).
- 2. Vertical rules **must** be parallel to the left edge of the form; horizontal rules parallel to the top edge.

.05 Two official Forms W-2 (Copy A) or one official Form W-3 is contained on a single page that is 7 inches wide (exclusive of any snap-stubs) by 11 inches deep. The form identifying control number for the official forms (7 inches wide) is "22222" (5 digits) for Form W-2 and "33333" (5 digits) for Form W-3. The top margin for the 2000 Forms W-3 and W-2 Copy A is .375 inch (3/8 inch). The right margin **must** be .15 inch and the left margin .35 inch (plus or minus .0313 inch). The margins are **unchanged** from 1999. Margins **must** be free of all printing. **No printing should appear anywhere near the Form ID control number (33333 or 22222).** For Forms W-2, Copy A, the combination width of **Box a**, "Control number," and the box containing the form identifying number (22222) **must** always be 2.0 inches. For Form W-3, the combined width of these boxes **must** always be 2.2 inches.

**NOTE:** All form identifying numbers **must** be printed in non-reflective black ink, using OCR-A font, printed 10 characters per inch.

.06 The depth of the individual scannable image on a page **must** be the same as that on the IRS printed forms. For Form W-2, the depth is 4.92 inches (see Exhibit A). The scannable image depth of the Form W-3 on a page **must** be 4.47 inches (see Exhibit B).

.07 The words "Do Not Cut, Fold, Staple, or Separate Forms on This Page" **must** be printed twice in Red OCR drop-out Flint Ink between the two Forms W-2 on Copy A only (see Exhibit A). **Perforations are required on all copies (except Copy A) to enable the separation of individual forms. Continuous pinfeed Copy A forms must be separated at the page perforation into individual 11" deep pages before submission to the SSA. The pinfeed strips must also be removed. However, the two W-2 documents contained on the 11" deep page must not be separated.**

.08 Box 13 Copy A, Form W-2, do not enter more than three codes in this box. **If more than three items** need to be reported in **box 13**, use a separate Forms W-2 to report the additional items (see **Multiple forms** in the **2000 Instructions for Forms W-2 and W-3**). Do not report the same Federal tax data to the SSA on more than one Copy A, Form W-2.

.09 The words "**For Privacy Act and Paperwork Reduction Act Notice, see separate instructions,**" **must** be printed in red OCR drop-out Flint Ink on Forms W-2, Copy A (see Exhibit A for format and location). **The Forms W-2 and W-3 instructions contain the Privacy Act Notification previously shown on the Form W-3.**

.10 The Office of Management and Budget (OMB) Number **must** be printed on each ply of Forms W-2 and on W-3 (see Exhibits A and B for format and location).

.11 The instructions on the official Form W-3, **must** be printed in their entirety on all substitute Forms W-3 (see Exhibit B).

Household employers filing Forms W-2 for household employees should send the forms to the same address listed in the instructions.

**Note: Household employers, even those with only one household employee, must file a Form W-3 with Form W-2. On Form W-3 mark the "Hshld Emp." box in Box b.**

**.12 Privately printed continuous substitute Form W-2, Copy A, must be perforated at each 11" page depth. No perforations are allowed between the individual forms (5 1/2 inch Forms W-2) on a single copy page of Copy A. Continuous pinfeed Copy A forms must be separated at the page perforation prior to submitting them to the SSA.** Two Copy A forms are contained on one page. The two copies **must** remain together on the page. Only the pages are to be separated (burst). Perforations are required between all the other individual copies on a page (Copies 1, B, C, 2, and D) included in the set.

.13 The back of a substitute Forms W-2, Copy A, and Form W-3 **must** be free of all printing.

.14 Spot carbons are NOT permitted for Copy A of Forms W-2. Interleaved carbon should be black and **must** be of good quality to assure legibility of information on all copies and to preclude smudging.

.15 Chemical transfer paper is permitted for Form W-2, Copy A, only if the following standards are met:

1. Only chemically backed paper is acceptable for Copy A.

2. Chemically transferred images must be black in color.

3. Carbon-coated forms are not permitted. Front and back chemically treated paper cannot be processed properly by scanning equipment.

In general, the use of black ink for data submitted on Forms W-2 and W-3 provides better readability for processing by the scanning equipment. Colors other than black are not easily read by the scanner may result in delays and errors in the processing of Forms W-2 and W-3. "Spot carbons" are NOT permitted.

.16 The GPO symbol must not be placed on substitute Copy A of Forms W-2.

.17 The Catalog Numbers, shown on the 2000 Forms W-2 as "Cat. No. 10134D", and Form W-3 as "Cat. No. 10159Y", are used for IRS distribution purposes and should **not** be printed on substitute forms.

.18 Form W-3, box 13 has been opened to allow third-party payers of sick pay to enter "Third-Party Sick Pay Recap". This will help identify and expedite processing of those forms.

## **SEC. 2. REQUIREMENTS FOR SUBSTITUTE FORMS FURNISHED TO EMPLOYEES (COPIES B, C, AND 2 OF FORMS W-2)**

.01 **All** employers (including those who file on magnetic media or electronically) must furnish employees with at least two copies of the Forms W-2 (three or more for employees required to file a state, city, or local income tax return). The dimensions of these copies (Copies B, C, and 2), but not Copy A, may be expanded from the dimensions of the official form to allow space for conveying additional information, including additional entries required for Boxes 13 or 14, such as withholding from pay for health insurance, union dues, bonds, or charity. The requirement that a maximum of **three items** are permitted in Box 13 of Form W-2 applies **only** to the paper **Copy A** that is filed with the SSA. As long as sufficient space is provided on the substitute employee copies, as many items as needed may be placed in Box 13 or Box 14. Also, on these copies (Copies B, C, and 2), the size of these boxes may be adjusted. (However, see the minimum sizes for certain boxes, below). This may permit the employer to eliminate other statements or notices that would otherwise be furnished to employees.

1. The **MAXIMUM** allowable dimensions for employee copies of Forms W-2 are:

(a) Depth should be no more than 6.5 inches;

(b) Width should be no more than 8.5 inches.

2. The **MINIMUM** allowable dimensions for employee copies of Forms W-2 are:

(a) 2.67 inches deep by 5.0 inches wide.

(b) Horizontal or vertical format is permitted.

NOTE: These maximum and minimum size specifications are for the 2000 only and may change in future years. The maximum width of 8.5 inches is for employee copies of Form W-2 only. The width of the paper Copy A, submitted to the SSA, is specified in Part B, section 1.05 above.

.02 The paper for all copies **must** be white. The substitute Copy B (or its equal), which employees are instructed to attach to their Federal income tax return, must be at least 12 pound paper (basis 17 x 22-500), while the other copies furnished the employee must be at least 9 pound paper (basis 17 x 22-500).

.03 Interleaved carbon and chemical transfer paper for employee copies **must** meet the following standards:

1 All copies **must** be CLEARLY LEGIBLE;

2 All copies **must** have the capability to be photocopied, and

3 Fading **must** not be of such a degree as to preclude legibility and the ability to photocopy.

.04 The following requirements govern the private printing of employee copies of Forms W-2. All substitutes **must** be a form, that contains boxes, box numbers, and box titles that, when applicable, match the IRS printed form. **The employee copy of Forms W-2 (Copy C) 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.”** The placement, numbering, and size of certain boxes (the “core” information) is specified as follows:

1. 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, and

Box 6 - Medicare tax withheld.

NOTE: Railroad employees may not be subject to social security coverage but are subject to Railroad Retirement Tax Act (RRTA) Tier 1 and Tier 2 coverage. Railroad employers covered by RRTA Tier 1 and Tier 2 **must** report taxes withheld in box 14 of Form(s) W-2 and mark checkbox “CT-1” within **box b** of Form W-3. The “core” boxes **must** be printed in the exact order shown on the IRS printed form (see the Exhibits at the end of this revenue procedure). Boxes 1 and 2 **must** be next to each other, with boxes 3 and 4 below on the next line, and boxes 5 and 6 on the line below Boxes 3 and 4.

2. The block of core data (boxes 1 through 6) **must** be placed in the upper right of the form. Substitute employee copies of Form(s) W-2 that are printed using a vertical format with dimensions smaller than the IRS printed form may have the core data entirely on the top of the form (see Exhibit F). **In no instance** will boxes or other information be permitted to the right of the core data. Standard margins or a small amount of other blank space may appear to the top or right of this data.

The form title, number, or copy (Copy 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 permitted at the upper right of the form.

3. Boxes 1 through 6 each **must** be a minimum of 1 3/8 inches wide and 1/4 inch deep.

4. Other required boxes:

- Employer identification number (EIN),

- Employer’s name, address, and ZIP code,

- Employee’s social security number, and

- Employee’s name, address, and ZIP code.

These items are required to be present on the form and **must** be in boxes similar to those on the IRS printed form. However, they may be placed in any location, other than the top or upper right. The lettering system used on the IRS printed form (“a” through “f”) **need not be used**. The employer identification number may be in-

cluded in the box for the employer’s name and address. If this is done, a separate box for the EIN is not required. The “Control number” box (box “a” on the IRS printed form) is not required.

5. The Tax Year (**2000**) **must** be clearly printed (**in non-reflective black ink**) on all copies of substitute Forms W-2. It is recommended (but not required) that this information be located to the right of the form title on the lower left of the Form W-2. **The use of 24 pt. OCR-A font is recommended but not required.**

6. If applicable, box 7, “Social security tips”, **must** be shown separately from “Social security wages.” A separate box is not required unless social security tips are to be reported. Boxes 1 and 2 on Copy B are required to be outlined in bold 2-point rule (see Exhibit E) or highlighted in some manner to distinguish these boxes.

7. If box 9 for “Advance EIC” payment (Advance Earned Income Credit) is present, the box **must** be outlined in bold 2-point rule or highlighted in some manner to distinguish this box. However, if no amounts are paid for “Advance EIC”, this box is not required and may be omitted by printers. Do not use box 9 for any other purpose than reporting Advance EIC payments.

8. If box 8 “Allocated tips” are being reported for an employee (or class of employees that are being provided Forms W-2), it is recommended (but not required) that this box also be outlined in bold 2-point rule or highlighted on Copy B. However, if allocated tips are not being reported, this box may be omitted by printers.

9. Employers who are required to withhold and report state income tax information are required to include the following boxes on substitute Forms W-2:

Box 16 - State and Employer’s state I.D. no.

Box 17 - State wages, tips, etc.

Box 18 - State income tax.

10. Employers who are required to withhold and report local income tax information are required to include the following boxes on substitute Forms W-2:

Box 19 - Locality name

Box 20 - Local wages, tips, etc.

Box 21 - Local income tax.

11. If state or local tax information is required, this information is also consid-

ered “core data.” The state and local information **must** be placed at the bottom of the form. See the exhibits at the end of this revenue procedure.

12. Other boxes on the IRS printed form (boxes 7 through 15) need not appear on substitute Forms W-2 provided to employees **unless** an employer has that item of information to report to an employee. For example, if an employee did not have social security tips (box 7), Allocated tips (box 8), or Advance EIC payment (box 9), the form could be printed without those boxes. However, if the employer provided amounts for (box 10) dependent care benefits those amounts would be required to be reported separately and shown in a box labeled “Dependent care benefits” as on the IRS printed form and the exhibits in this revenue procedure.

13. Employers may provide multiple entries in box 13, but each entry **must** use the same code as assigned by the IRS for that type of item. (See the “Reference Guide for Box 13 Codes” in the 2000 Instructions for Forms W-2 and W-3.) For example, employers reporting elective deferrals to a section 401(k) plan **must** enter in box 13 “D” and not “A”, even though it is the first or only item to go in this box. Use the codes shown with the dollar amount. **Employers may enter more than three codes in box 13 of Copies 1, 2, B, C, and D of Forms W-2.** Do not report in box 13 any items that are not listed as **Codes A-T in the 2000 Instructions for Forms W-2.**

14. For codes D,E,F,G,H, and S, if any elective deferrals, salary reduction amounts, or non-elective contributions to a section 457(b) plan during the year are make-up amounts under the **Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)** for a prior year, you must enter the prior year contributions separately. You **must** enter the code, the year, and the amount. For example, elective deferrals under USERRA to a section 401(k) plan are reported in box 13 as follows: D 1999 2250.00, D 1998 1250.00. The 2000 contribution does not require a year designation; enter it as D 7000.00.

15. If you are a military employer and provide your employee with basic housing, subsistence allowances, and combat zone compensation, report the amount in box 13, Form W-2, using code **Q**.

16. Employer contributions to an employee’s Medical Savings Accounts (MSA), **must** be reported in box 13, Form W-2, using code **R**.

17. An employee elective contribution to a salary reduction SIMPLE retirement account **must** be included in box 13, Form W-2, using code **S**. However, if the amount is contributed to a SIMPLE retirement that is part of a section 401(k) arrangement, that amount **must** be reported in box 13, Form W-2, using code **D**.

18. Amounts paid or expenses incurred on behalf of an employee for qualified adoption expenses **must** be reported in box 13, Form W-2, using code **T**.

19. Employers may use box 14 for any other information they wish to give their employee. Each item must be labeled. Examples are union dues, health insurance premiums deducted, nontaxable income, voluntary after-tax contributions, or educational assistance payments.

20. If you are reporting prior year payments contributions under USERRA (see item 13 above), you may report box 14 make-up amounts for non elective employer contributions, voluntary after-tax contributions, required employee contributions, and employer matching contributions. Report such amounts separately for each year.

21. If the employer has employees who are subject to any of the five categories/check boxes within box 15, the entire box 15 (ballot box) is required to be reported with the proper check mark designation. For example, if an employer provides a pension plan, box 15 **must** be reported and check marked for pension plan designation.

.05 Substitute forms for employees (Copies B, C, and 2 of Forms W-2) **must** also meet the following requirements:

1. All copies of Form W-2 **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 Form W-2. The reference to the Department of the Treasury - Internal Revenue Service **must** be on all copies of Form W-2 provided to the employee. It is recommended (but not required) that this be located on the bottom right of Form W-2.

2. If the substitute forms are not labeled as to the disposition of the copies, then written notification **must** be provided to each employee as specified below:

(a) The first copy of the form (Copy B) is filed with the employee’s Federal tax return.

(b) The second copy of the form (Copy C) is for the employee’s records.

(c) If applicable, the third copy (Copy 2) of the form is filed with the employee’s state, city, or local income tax return.

3. If the substitute forms are labeled, the forms **must** contain the applicable description:

“Copy B, To Be Filed With Employee’s FEDERAL Tax Return,” **and** “Copy C, for EMPLOYEES RECORDS.” It is recommended (but not required) that this be located on the lower left of Form W-2. “Copy 2 To Be Filed with Employee’s State, City, or Local Income Tax Return”.

4. Instructions similar to those contained on the back of Copies B and C of the official Form W-2 **must** be provided to each employee. Employers may modify or delete certain information in these instructions (such as modification for employees of railroads to cover Railroad Retirement Tier 1 and Tier 2 compensation and taxes). Employers are allowed to delete instructions that do not apply to the employee. For example, if none of the employees have dependent care benefits (box 10), the employer may delete the instructions for that item. Also, if an employer will only be reporting amounts for a 401(k) plan in box 13, those instructions may be modified to cover only Code D and its instructions.

5. You **must** notify employees who have no income tax withheld that they may be able to claim a tax refund because of the earned income credit (EIC). You will meet this notification requirement if you issue the official IRS Form W-2 with the EIC notice on the back of the copy (Copy B), or a substitute Form W-2 with the same statement. You may also meet the requirement by providing a substitute Form W-2 without the EIC notice and **Notice 797**, Possible Federal Tax Refund Due to the Earned Income Credit (EIC), or your own statement that contains the same wording. You also may change the font on Copy C (back page only) so that

the EIC notification and W-2 instructions may fit entirely on the back of Copy C. For more information about notification requirements, see **Notice 1015** (formerly Pub. 1325), Have You Told Your Employees About the Earned Income Credit (EIC)?.

**NOTE:** Printers are cautioned that the rules set forth here (Part B., Sec. 2) apply to employee copies (Copies B, C, and 2) only. Paper filers who send Copy A of Form W-2 to the SSA **must** follow the requirements in Parts B, Sec. 1 and Sec. 3, for those paper submissions.

### **SEC. 3. GENERAL RULES FOR FILING “PAPER SUBSTITUTES” FOR FORMS W-2 AND W-3**

.01 Paper substitutes that conform **TOTALLY** to the specifications contained in this revenue procedure may be privately printed **without** the prior **approval** of the IRS. **Please do not mail your paper Forms W-2 or W-3 tax year submissions to the IRS address below. The address below is for correspondence or questions relating to specifications in this publication. Penalties may be assessed for not complying with the form specifications set forth in this publication. SUBSTITUTE FORMS THAT DO NOT CONFORM TOTALLY TO THESE SPECIFICATIONS ARE NOT ACCEPTABLE.** This applies to both paper substitutes that are filed with the SSA and those that are given to employees. **Forms submitted to SSA (W-3, W-2 Copy A), that do not conform totally to the specifications, may be returned. Forms cannot be submitted to the IRS or the SSA for specific approval.** However, if you are uncertain of any specification set forth herein and want that specification clarified, you may submit a letter citing the specification in question, your interpretation of that specification, and an example of how the form would appear if produced using your understanding of the specification. Any questions pertaining to Copies B, C, and 2 of Forms W-2 should be sent to:

Internal Revenue Service  
ATTN: Substitute Form W-2  
Coordinator  
OP:C:A:CP:R Room C6-421  
5000 Ellin Rd.  
Lanham, MD 20706

Any questions pertaining to Copy A, Form W-2, and Form W-3 should be forwarded to:

Social Security Administration  
Data Operations Center  
ATTN: Program Analyst Office,  
Room 449  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

**NOTE:** You should allow at least **30** days for the IRS or the SSA to respond.

.02 Forms W-2 and W-3 are subject to annual review and possible change. Employers are cautioned against overstocking supplies of privately printed substitutes.

.03 Copies of the current year’s IRS printed Forms W-2 and W-3, and the instructions for these forms may be obtained using IRS’S Web Site [www.irs.gov](http://www.irs.gov), or from most IRS offices, or by calling 1-800-829-3676. The IRS provides only cut-sheet sets of Forms W-2 and W-3.

.04 Substitute Forms W-2 and W-3 filed with the SSA should contain only data that is required according to the Instructions for Forms W-2 and W-3 and this revenue procedure.

.05 Substitute Forms W-2, Copy A, and W-3 are machine imaged and scanned by the SSA; therefore, these forms **must** meet the same specifications as Forms W-2 and W-3 produced by the IRS. The vertical and horizontal spacing for all Federal payment and data boxes on Form W-2 **must** be in compliance with the specifications contained herein.

.06 The ballot boxes in box 15 of Forms W-2, Copy A **must** be point-1 inch boxes (See Exhibit A); and the “Void” box **must** be point-14 inch. The spacing on each side of the “Void” box **must** be point-8 inch (See Exhibit A). The Form W-3 box b **must** be point-11 inch ballot boxes (see Exhibit B). Please insure you adhere to the dimensions provided in the exhibits.

**NOTE:** If a box is marked, more than 50 percent of the applicable ballot box **must** be covered by an “X”.

.07 Copy A of Forms W-2 and Form W-3 **must** have the form producer’s EIN entered to the left of “Department of Treasury.”

### **PART C. ADDITIONAL INSTRUCTIONS**

#### **SEC. 1. INSTRUCTIONS FOR FORMS PRINTERS**

.01 Except as provided below, if magnetic or electronic media is not used for filing with the SSA, the substitute copies of Forms W-2 assembly should be arranged in the same order as the IRS printed Forms W-2. Copy A should be first, followed sequentially by perforated sets (Copies 1, B, C, 2, and D). The substitute form to be filed by the employer with the SSA must carry the designation “Copy A.”

**NOTE:** Magnetic media/electronic filers do not submit paper Copy A of Forms W-2 or Form W-3 to SSA. TIB-4 specifications (and MMREF-1 specifications (if not filed electronically)) require a Form 6559 transmittal for magnetic media filers of Forms W-2. MMREF-1 specifications do not require Form 6559 if filed electronically and the PIN registration process is completed annually.

1. Privately printed substitute forms are not required to contain a copy to be retained by employers (Copy D). However, employers **must** be prepared to verify or duplicate this information if it is requested by the IRS or the SSA. Paper filers that do not keep Copy D should be able to generate a Facsimile of Copy A in case of loss.

2. Except as provided in the arrangement of the official assemblies, additional copies that may be prepared by employers shall not be placed ahead of the copy “FOR EMPLOYEE’S RECORDS,” on Form W-2 (Copy C).

3. Instructions similar to those contained on the back of **Copies B and C** of the official form **must** be provided to each employee. These instructions may be printed on the back of the substitute Copies B and C or may be provided to employees on a separate statement. Do not print these instructions on the back of Copy 1 or 2 that is to be filed with the employee’s state or local income tax return.

.02 All privately printed Forms W-2 (Copy A) and W-3 **must** have the tax year, form number, and form title printed on the bottom face of each form using identical type to that of the official format. **The tax year must be printed in non-reflective black ink using 24-point OCR-A font on (Copy A), of Forms W-2, and Form W-3. The form titles for Forms W-2 (Copy A) and W-3 respectively, e.g., “Wage and Tax Statements” and “Transmittal of Wage and Tax Statements” must be**



printed in Red OCR drop-out Flint Ink. The form identifying control number for Forms W-2 and Form W-3, must be printed in non-reflective black ink, using OCR-A font printed 10 characters per inch. The word "Form" on the W-2 and W-3 must be printed in Red OCR drop-out Flint Ink.

.03 The substitute Form W-2, Copy B, which employees attach to their Federal income tax return, must be printed on at least 12-pound paper (basis 17 x 22-500) while the other copies furnished to employee's should be at least 9-pound paper (basis 17 x 22-500).

.04 Employee copies of Forms W-2 (Copies B, C, etc.), including those that are printed on a single sheet of paper, MUST be produced so as to be easily separated by the employee. Perforations between the individual copies that are printed on a single sheet of paper satisfy this requirement. The use of scissors is not considered easily separated forms.

.05 The Form W-2, Copy A, and Form W-3 that are filed with the SSA must have no printing on the reverse side.

.06 Instructions similar to those provided as part of the official forms must be provided as part of any substitute Forms W-2 or W-3.

## SEC. 2. INSTRUCTIONS FOR EMPLOYERS

.01 Only originals of Copy A (Form W-2) and Form W-3 may be filed with the SSA. **CARBON COPIES AND PHOTO-COPIES ARE NOT ACCEPTABLE.**

.02 Employers should type or machine print entries on forms whenever possible, and provide good quality data entries by using a high quality type face, 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. **USE at least 10-point font. (SSA prefers 12-point Courier font.) Omit dollar signs but include decimal points for all cents. The employer must provide a machine scannable Form W-2, Copy A. The employer must refrain from printing any data in the top margin of the forms. UNLESS ABSOLUTELY NECESSARY, DO NOT PRINT ANYTHING IN THE CONTROL NUMBER BOX ON THE FORMS W-2 OR W-3.** The employer must also provide payee copies (Copies B, C, and 2) that are legible

and capable of being photocopied (by the employee). When Forms W-2 or W-3 are typed, black ink must be used with no script type, inverted font, italics or dual case alpha characters used.

.03 The Employer Identification Number (EIN) must be entered in box b of Form W-2. The EIN also must be entered in box e of Form W-3. **Note: The EIN entered on Form W-3 in box e must be the same EIN entered on Forms W-2 in box b, and on Forms 941, 943, CT-1, Schedule H (Form 1040), or any other forms filed with the IRS.**

.04 The employer's name, and address may be preprinted.

.05 Generally, an agent that has an approved Form(s) 2678, Employer Appointment of Agent, should enter its name as the employer in box c of Form W-2, and file one Form W-2. However, if the agent is (a) acting as an agent for two or more employers, or is an employer and is acting as an agent for another employer, and (b) pays social security wages in excess of the wage base to an individual, special reporting for payments to that individual is needed. The agent should file separate Forms W-2 reflecting the wages paid by each employer. **Box c** of Forms W-2 should include the name of the agent, agent for (name of employer), and address of agent. Each Form W-2 should reflect the EIN of the agent in box b. In addition, the employer's EIN should be shown in **box h** of Form W-3.

.06 The preparation and filing instructions for Forms W-2 and W-3 are included in the 2000 Instructions for Forms W-2 and W-3.

.07 To avoid confusion and questions by employees, employers are encouraged to delete the following items from the employee copies of Forms W-2 that are provided to employees:

- 1 Form identifying number (e.g., 22222),
- 2 The word "Void" and associated box, and
- 3 Any other captions or box numbers that would not be of any informational use to employees (unless otherwise required).

.09 Employers should use the IRS preprinted supplied label they received with Pub. 393 or 2184 when filing Form W-3 with the SSA. The label should be placed inside the brackets

printed in boxes **e, f, and g.**

## SEC. 3. OFFICE OF MANAGEMENT AND BUDGET (OMB) REQUIREMENTS FOR SUBSTITUTE FORMS

.01 The Paperwork Reduction Act requires: (1) OMB approval of IRS tax forms, (2) that each form (all copies) show the OMB approval number, and (3) that the form (or its instructions) state why the IRS needs the information, how it will be used and whether it must be furnished. The official IRS form or instructions will contain this information.

.02 As it applies to substitute IRS forms, this means:

1. All substitute forms (all copies) must show the OMB number as it appears on the official IRS printed form (see Exhibits A and B).

2. The OMB number must be in one of the following formats:

OMB No. 1545-0008 (preferred),

or

OMB # 1545-0008

3. You must inform the users of your substitute forms of the reasons for IRS use and collection requirements as stated in the instructions for the official IRS form. If you provide your users or customers with the official IRS instructions, page 1 of each form must retain either the Paperwork Reduction Act Notice, or a reference to it as the IRS does on the official forms.

## Sec. 4. FORMS and PUBLICATIONS

.01 Electronic access to IRS tax forms, instructions, publications, and other tax data is available through the following:

**WWW - <http://www.irs.gov>**

**Fax Forms: (703) 368-9694**

**Note: Forms W-2 and W-3 obtained as specified above cannot be filed with the SSA nor can they be used to meet personal tax obligations. Tax forms obtained in this manner are for informational purposes only.**

.02 A list of the Social Security Administrations ESLO Coordinators is included in the Appendix.

## Sec. 5 EFFECT ON OTHER REVENUE PROCEDURES

.01 Rev. Proc. 99-24, 1999-21, dated May 24, 1999 (Reprinted as Publication 1141, Revised 6-99), is superseded.

# Exhibit A Form W-2

a Control number 2222		Void <input checked="" type="checkbox"/>	For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number		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 Employee's social security number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's name (first, middle initial, last)		11 Nonqualified plans		12 Benefits included in box 1		
		13 See instrs. for box 13		14 Other		
f Employee's address and ZIP code		15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		
16 State Employer's state I.D. no.		17 State wages, tips, etc.		18 State income tax		
		19 Locality name		20 Local wages, tips, etc.		
				21 Local income tax		

Form **W-2 Wage and Tax Statement** **2000**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see 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.

Cat. No. 10134D 11"

**Do NOT Cut, Fold, or Staple Forms on This Page — Do NOT Cut, Fold, or Staple Forms on This Page**

a Control number		Void <input type="checkbox"/>	For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number		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 Employee's social security number		9 Advance EIC payment		10 Dependent care benefits		
e Employee's name (first, middle initial, last)		11 Nonqualified plans		12 Benefits included in box 1		
		13 See instrs. for box 13		14 Other		
f Employee's address and ZIP code		15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		
16 State Employer's state I.D. no.		17 State wages, tips, etc.		18 State income tax		
		19 Locality name		20 Local wages, tips, etc.		
				21 Local income tax		

Form **W-2 Wage and Tax Statement** **2000**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see 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.

Cat. No. 10134D

# Exhibit B Form W-3

DO NOT STAPLE OR FOLD

a Control number		33333		For Official Use Only OMB No. 1545-0008			
b Kind of Payer	941	Military	943	1 Wages, tips, other compensation		2 Federal income tax withheld	
	CT-1	Hshld.	Medicare	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 Allocated tips	
f Employer's name				9 Advance EIC payments		10 Dependent care benefits	
				11 Nonqualified plans		12 Deferred compensation	
				13			
				14			
g Employer's address and ZIP code				15 Income tax withheld by third-party payer			
h Other EIN used this year							
i Employer's state I.D. no.							
Contact person		Telephone number		Fax number		E-mail 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 \_\_\_\_\_

Form **W-3 Transmittal of Wage and Tax Statements 2000** Department of the Treasury  
Internal Revenue Service

Send this entire page with the entire Copy A page of Forms 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-3.

### An Item To Note

**Separate instructions.** See the separate 2000 Instructions for Forms W-2 and W-3 for information on completing this form.

### Purpose of Form

Use this form to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3, and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. **File Form W-3 even if only one Form W-2 is being filed.** If you are filing Form(s) W-2 on magnetic media or electronically, do not file Form W-3.

### When To File

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2001.

For Privacy Act and Paperwork Reduction Act Notice, see the 2000 Instructions for Forms W-2 and W-3.

### Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 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 the address and change the ZIP code to "18702-7997." See Circular E, Employer's Tax Guide (Pub. 15), for a list of IRS approved private delivery services.

# Exhibit C Form W-2 Box Layout

a Control number	22222	Void <input type="checkbox"/>	For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number	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 Employee's social security number	9 Advance EIC payment		10 Dependent care benefits			
e Employee's name (first, middle initial, last)	11 Nonqualified plans		12 Benefits included in box 1			
	13 See instrs. for box 13		14 Other			
f Employee's address and ZIP code						
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <p>15 Statutory employee</p> <p>Deceased</p> <p>Pension plan</p> <p>Legal rep</p> <p>Deferred compensation</p> </div> <div style="text-align: center;"> <p>← .5" →</p> <p>← .5" →</p> <p>← .5" →</p> <p>← .5" →</p> <p>← .5" →</p> </div> </div>						
16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax
			.1"	.1"	.1"	.1"

Form **W-2 Wage and Tax Statement 2000**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see 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.

Cat. No. 10134D

**Do NOT Cut, Fold, or Staple Forms on This Page — Do NOT Cut, Fold, or Staple Forms on This Page**

# Exhibit D Form W-3

DO NOT STAPLE OR FOLD

a Control number		33333		For Official Use Only ▶ OMB No. 1545-0008	
b Kind of Payer ▶	<input type="checkbox"/> 941	<input type="checkbox"/> Military	<input type="checkbox"/> 943	1 Wages, tips, other compensation	2 Federal income tax withheld
	<input type="checkbox"/> CT-1	<input type="checkbox"/> Hshld. emp.	<input type="checkbox"/> Medicare govt. emp.	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 Allocated tips
f Employer's name				9 Advance EIC payments	10 Dependent care benefits
				11 Nonqualified plans	12 Deferred compensation
				13	
g Employer's address and ZIP code				14	
h Other EIN used this year				15 Income tax withheld by third-party payer	
i Employer's state I.D. no.					
Contact person	Telephone number		Fax number		E-mail 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 ▶

## Form W-3 Transmittal of Wage and Tax Statements 2000

Department of the Treasury  
Internal Revenue Service

Send this entire page with the entire Copy A page of Forms 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-3.

### An Item To Note

**Separate instructions.** See the separate 2000 Instructions for Forms W-2 and W-3 for information on completing this form.

### Purpose of Form

Use this form to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3, and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. **File Form W-3 even if only one Form W-2 is being filed.** If you are filing Form(s) W-2 on magnetic media or electronically, do not file Form W-3.

### When To File

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2001.

For Privacy Act and Paperwork Reduction Act Notice, see the 2000 Instructions for Forms W-2 and W-3.

### Where To File

Send this entire page with the entire Copy A page of Form(s) W-2 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 the address and change the ZIP code to "18702-7997." See Circular E, Employer's Tax Guide (Pub. 15), for a list of IRS approved private delivery services.

**Exhibit  
E  
Form  
W-2  
(Copy B)**

a Control number		OMB No. 1545-0008				
b Employer identification number		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 Employee's social security number		9 Advance EIC payment	10 Dependent care benefits			
e Employer's name, address, and ZIP code		11 Nonqualified plans	12 Benefits included in box 1			
		13 See instrs. for box 13	14 Other			
		15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Form **W-2** Wage and Tax Statement **2000**

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.

**Exhibit  
F  
Form  
W-2  
Alternative  
Employee  
Copies**

		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	
16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.

▲  
**Horizontal Format**

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	
16 State	Employer's state I.D. no.	17 State wages, tips, etc.	
18 State income tax		19 Locality name	
20 Local wages, tips, etc.		21 Local income tax	

▲  
**Vertical Format**

**Note:** Exhibit F provides examples of employee copies of Form W-2 only. copy A, which is sent to SSA, MUST conform to the dimensions in Exhibits A.

The core data boxes are 1 through 6 and, if applicable, 16 through 21. The core data must be similarly positioned, exactly numbered, and exactly titled as shown for each format. Other data may be placed in unoccupied areas based upon the employer's needs. Form identification may be placed before or after the core data. However, the employer's non-core elements may be positioned only between the sections of core data.

## Social Security's Employer Service Liaison Officers (formerly Regional Magnetic Media Coordinators)

Social Security's employer service liaison officers and staff can help you understand wage reporting requirements, procedures, and reporting methods. Contact the liaison officer in your geographic area at the phone number listed below.

<u>Calls from:</u>	<u>Telephone:</u>		<u>Calls from:</u>	<u>Telephone:</u>	
Alabama . . . . .	(334) 233-7013	(Montgomery)*	Nevada . . . . .	(510) 970-8247	(San Francisco)
Alaska . . . . .	(206) 615-2125	(Seattle)	New Hampshire . . . . .	(617) 565-2895	(Boston)
American Samoa . . . . .	(510) 970-8247	(San Francisco)	New Jersey . . . . .	(212) 264-5643	(New York)
Arizona . . . . .	(510) 970-8247	(San Francisco)	New Mexico . . . . .	(505) 346-2848	(Albuquerque)**
Arkansas . . . . .	(501) 324-5466	(Little Rock)**	New York . . . . .	(212) 264-5643	(New York)
California . . . . .	(510) 970-8247	(San Francisco)	North Carolina . . . . .	(919) 790-2877 x3007	(Raleigh)*
Colorado . . . . .	(303) 844-2364	(Denver)	North Dakota . . . . .	(800) 314-1964	(Denver)**
Connecticut . . . . .	(617) 565-2895	(Boston)	Ohio . . . . .	(312) 575-4244	(Chicago)
Delaware . . . . .	(215) 597-4632	(Philadelphia)	Oklahoma . . . . .	(405) 273-1041	(Bartlesville)
Dist. of Columbia . . . . .	(215) 597-4632	(Philadelphia)	Oregon . . . . .	(206) 615-2125	(Seattle)
N. Florida . . . . .	(850) 942-8975	(Tallahassee)*	Pennsylvania . . . . .	(215) 597-4632	(Philadelphia)
S. Florida . . . . .	(305) 672-4517	(Miami Beach)*	Puerto Rico . . . . .	(787) 766-5574	(San Juan)
Georgia . . . . .	(706) 827-7327 x201	(Waycross)*	Rhode Island . . . . .	(617) 565-2895	(Boston)
Guam . . . . .	(510) 970-8247	(San Francisco)	South Carolina . . . . .	(864) 582-1091 x260	(Spartanburg)*
Hawaii . . . . .	(510) 970-8247	(San Francisco)	South Dakota . . . . .	(800) 314-1964	(Denver)**
Idaho . . . . .	(206) 615-2125	(Seattle)	Tennessee . . . . .	(615) 907-9501	(Murfreesboro)*
Illinois . . . . .	(312) 575-4244	(Chicago)	Texas-Central/South . . . . .	(210) 472-4690 x3107	(San Antonio)**
Indiana . . . . .	(312) 575-4244	(Chicago)	Texas-Dallas County . . . . .	(214) 346-2355 x3051	(Dallas)**
Iowa . . . . .	(816) 936-5649	(Kansas City)	Texas-North . . . . .	(817) 978-3123	(Fort Worth)**
Kansas . . . . .	(816) 936-5649	(Kansas City)	Texas-Southeast . . . . .	(713) 718-3015	(Houston)**
Kentucky . . . . .	(502) 875-8315	(Frankfort)*	Texas-West . . . . .	(505) 346-2848	(Albuquerque)**
Louisiana . . . . .	(504) 389-0426	(Baton Rouge)**	Utah . . . . .	(800) 314-1964	(Denver)**
Maine . . . . .	(617) 565-2895	(Boston)	Vermont . . . . .	(617) 565-2895	(Boston)
Maryland . . . . .	(215) 597-4632	(Philadelphia)	Virgin Islands . . . . .	(787) 766-5574	(San Juan)
Massachusetts . . . . .	(617) 565-2895	(Boston)	Virginia . . . . .	(215) 597-4632	(Philadelphia)
Michigan . . . . .	(312) 575-4244	(Chicago)	Washington . . . . .	(206) 615-2125	(Seattle)
Minnesota . . . . .	(312) 575-4244	(Chicago)	West Virginia . . . . .	(215) 597-4632	(Philadelphia)
Mississippi . . . . .	(601) 693-4859	(Meridian)*	Wisconsin . . . . .	(312) 575-4244	(Chicago)
Missouri . . . . .	(816) 936-5649	(Kansas City)	Wyoming . . . . .	(800) 314-1964	(Denver)**
Montana . . . . .	(800) 314-1964	(Denver)**			
Nebraska . . . . .	(816) 936-5649	(Kansas City)			

\*Or, (404) 562-1315 (Atlanta)

\*\*Or, (303) 844-2364 (Denver)