



Search for...

within:

[Advanced Search](#)[Tips for successful searching](#)[Home](#) > [Tax Topics](#)

## information for:

[Individuals](#)[Businesses](#)[Charities & Non-Profits](#)[Government Entities](#)[Tax Professionals](#)[Retirement Plans Community](#)[Tax Exempt Bond Community](#)

## resources

[Compliance & Enforcement](#)[Contact My Local Office](#)[e-file](#)[Forms and Publications](#)[Frequently Asked Questions](#)[Taxpayer Advocate](#)[Where To File](#)

### Topic 752 - Form W-2 – Where, When, and How to File

It is your responsibility, as an employer, to file Copy A of [Form W-2](#) (PDF), *Wage and Tax Statement*, with the Social Security Administration (SSA) for your employees, showing the wages paid and taxes withheld for the year. Since Form W-2 is the only document used to transmit information on your employees' social security and Medicare wages for the year, it is very important to prepare the forms correctly and timely.

There are separate instructions for Form W-2 and W-3. Use [Form W-3](#) (PDF), *Transmittal of Wage and Tax Statements*, as a cover sheet when filing one or more Forms W-2 with the SSA. Be sure to order Form W-3 when you order your W-2 forms. If you have questions about a particular box on Forms W-2 or W-3, refer to the instructions, which give a detailed explanation of each box. Here are a few important items to keep in mind when preparing Form W-2:

- Type all entries using black ink and, if possible, a 12-point Courier font.
- Do not use dollar signs or commas, but do use decimal points followed by cents (or zeroes for no cents).
- Please do not make any erasures, cross-outs, or white-outs. Copy A, which is the first page, must be error free. If you make an error on a form, put an "X" in the "Void" box, go to the next Form W-2 and start again. Do *not* mark the next Form W-2 as corrected.
- Form W-2 is printed with two forms on a page. Send in the whole Copy A page (the page printed with red ink) even if one form is blank or void. Do not cut or fold the page nor staple Forms W-2 to each other or to Form W-3.

The official Form W-2 comes in 6 copies. Copy A must be sent to the Social Security Administration with the transmittal Form W-3 by February 28, 2005. Form W-3 is used to transmit the Forms W-2 and contains figures reflecting the box totals of all the Forms W-2 being sent. The address for mailing Copy A of the Forms W-2 and/or W-3 is listed in the separate *Instructions for Forms W-2 and W-3*.

Keep Copy D of Form W-2 for your own records. Send Copy 1 to your state tax department. Contact that department for requirements and transmittal information. You must give the remaining copies of Form W-2 to the employee by January 31, 2005. If an employee stops working for you before the end of the year, you may give him or her (your former employee) Form W-2 anytime prior to January 31, 2005, unless he asks for the Form W-2 prior to the end of the year. If the employee asks for the Form W-2, you must give Copy B, Copy C, and Copy 2 to the employee within 30 days of the request, or within 30 days of the final wage payment, whichever is later.

The totals for amounts reported on the related forms, that is on [Form 941](#) (PDF), [Form 943](#) (PDF), or Schedule H of [Form 1040](#) (PDF) for the year should equal those same totals reported on your Form W-2. If the totals do not agree, you should generally make corrections. If you discover an error on an employee's Form W-2 after sending it to the Social Security Administration, you should submit a Form W-2c, *Corrected Wage and Tax Statement*. You must submit a transmittal Form W-3c with any Forms W-2c.

All employers may file Form W-2 on magnetic media or electronically. However, employers filing 250 or more Forms W-2 must file using magnetic media (or file electronically) unless granted a waiver by the IRS. For more information on magnetic

media or electronic filing, refer to [Topic 801](#), [Topic 802](#), [Topic 803](#), [Topic 804](#), and [Topic 805](#). Additionally, by using a personal computer and a modem, you may obtain additional information on magnetic media or electronic filing of Forms W-2 from the SSA's Business Services Online (BSO). You can access BSO at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). You can also get magnetic media (or electronic) specifications by contacting the SSA's Employee Reporting Branch at 1-800-772-6270.

You may also want to refer to [Publication 15](#), *Circular E, Employer's Tax Guide*, [Publication 15-A](#) (PDF), *Employer's Supplemental Tax Guide*, and [Publication 393](#) (PDF), *Federal Employment Tax Forms*.

[Contact Us](#) | [IRS Privacy Policy](#)