



**DO NOT STAPLE**

1 Control number		33333		For Official Use Only ▶ OMB No. 1545-0008	
<input type="checkbox"/> Kind of Payer 	2 941/941E Military 943		3 Employer's state I.D. number	5 Total number of statements	
	<input type="checkbox"/> CT-1 <input type="checkbox"/> 942 <input type="checkbox"/> Medicare gov't. emp.		4		
6 Establishment number	7 Allocated tips		8 Advance EIC payments		
9 Federal income tax withheld	10 Wages, tips, and other compensation		11 Social security tax withheld		
12 Social security wages	13 Social security tips		14 Medicare wages and tips		
15 Medicare tax withheld	16 Nonqualified plans		17 Deferred compensation		
18 Employer's identification number			19 Other EIN used this year		
20 Employer's name			21 Dependent care benefits		
22 Employer's address and ZIP code (If available, place label over Boxes 18 and 20.)			23 Adjusted total social security wages and tips		
			24 Adjusted total Medicare wages and tips		
			25 Income tax withheld by third-party payer		

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 ▶ \_\_\_\_\_

Telephone number \_\_\_\_\_

Form **W-3 Transmittal of Income and Tax Statements 1992**

Department of the Treasury  
Internal Revenue Service

Please return this entire page with Copy A of Forms W-2 to the Social Security Administration address for your state as listed below. **Household employers filing Forms W-2 for household employees should send the forms to the Albuquerque Data Operations Center.**

**Note:** Extra postage may be necessary if the report you send contains more than a few pages or if the envelope is larger than letter size. Do NOT order forms from the addresses listed below. You may order forms by calling 1-800-829-3676.

**If your legal residence,  
principal place of business,  
or office, or agency is located in**

**Use this address**

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming

Social Security Administration  
Data Operations Center  
Salinas, CA 93911

Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Louisiana, Mississippi, New Mexico, Oklahoma, South Carolina, Tennessee, Texas

Social Security Administration  
Data Operations Center  
Albuquerque, NM 87180

Connecticut, Delaware, District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia

Social Security Administration  
Data Operations Center  
Wilkes-Barre, PA 18769


If you have no legal residence or principal place of business in any state

Social Security Administration  
Data Operations Center  
Wilkes-Barre, PA 18769

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 27 minutes. If you have comments concerning the accuracy of this time estimate

or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, DC 20503. Do NOT send the form to either of these offices. Instead, see the chart above for information on where to send this form.

1 Control number	OMB No. 1545-0008			3 Employer's state I.D. number	5 Total number of statements
Kind of Payer 	2 941/941E	Military	943	4	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	CT-1	942	Medicare gov. emp.		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
6 Establishment number	7 Allocated tips			8 Advance EIC payments	
9 Federal income tax withheld	10 Wages, tips, and other compensation			11 Social security tax withheld	
12 Social security wages	13 Social security tips			14 Medicare wages and tips	
15 Medicare tax withheld	16 Nonqualified plans			17 Deferred compensation	
18 Employer's identification number			19 Other EIN used this year		
20 Employer's name			21 Dependent care benefits		
YOUR COPY			23 Adjusted total social security wages and tips		
			24 Adjusted total Medicare wages and tips		
			25 Income tax withheld by third-party payer		
22 Employer's address and ZIP code					

# Form W-3 Transmittal of Income and Tax Statements 1992

Department of the Treasury  
Internal Revenue Service

## General Instructions

This form is a transmittal form to be filed with Copy A of Forms W-2.

**Note:** Amounts reported on related employment tax Forms (W-2, 941, 942, or 943) should agree with the amounts reported on Form W-3. If there are differences, you may be contacted by the IRS. The reason for the differences may be valid. You should retain your reconciliation for future reference.

Employers filing privately printed Forms W-2 must file Forms W-3 that are the same width as Form W-2. The forms must meet the requirements in Revenue Procedure 91-45 printed in Publication 1141.

**Who Must File.**—Employers and other payers must file Form W-3 to send Copy A of Forms W-2.

A transmitter or sender (including a service bureau, paying agent, or disbursing agent) may sign Form W-3 for the employer or payer only if the sender:

(a) Is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law; and

(b) Writes "For (name of payer)" next to the signature.

If an authorized sender signs for the payer, the payer is still responsible for filing, when due, a correct and complete Form W-3 and attachments, and is subject to any penalties that result from not complying with these requirements. Be sure the payer's name and employer identification number on Forms W-2 and W-3 are the same as those used on the Form 941, 942, or 943 filed by or for the payer.

A household employer is not required to file a Form W-3 if filing a single Form W-2.

If you buy or sell a business during the year, see Rev. Proc. 84-77, 1984-2 C.B. 753, for details on who should file the employment tax returns.

**Reporting on Magnetic Media.**—You must file Forms W-2 with the SSA on magnetic media instead of using the paper Copy A of Forms W-2 and Form W-3 if you file **250 or more forms**. You may be charged a penalty if you fail to file on magnetic media when required.

If you are filing Forms W-2 using magnetic media, you may also need **Form 6559**, Transmitter Report and Summary of Magnetic Media Filing, and **Form 6559-A**, Continuation Sheet for Form 6559 etc.

You can get magnetic media reporting specifications at most SSA offices. You may also get this information by writing to the Social Security Administration, P.O. Box 2317, Baltimore, MD 21235, Attn: Magnetic Media Coordinator.

**When To File.**—File Form W-3, with Copy A of Forms W-2, by March 1, 1993. You may be penalized if you do not include the correct information on the return or if you file the return late.

You may request an extension of time to file by sending **Form 8809**, Request for Extension of Time To File Information Returns, to the address shown on that form. You must request the extension before the due date of the returns for your request to be considered. See Form 8809 for more details.

**Shipping and Mailing.**—If you send more than one type of form, please group forms of the same type and send them in separate groups. See the specific instructions for Box 2.

**Please do not staple Form W-3 to the related Forms W-2.** These forms are machine read, and staple holes or tears cause the machine to jam.

If you have a large number of Forms W-2 to send with one Form W-3, you may send them in separate packages. Show your name and employer identification number on each package. Number them in order (1 of 4, 2 of 4, etc.) and place Form W-3 in package one. Show the number of packages at the bottom of Form W-3 below the title. If you mail them, you must send them first class.

## Specific Instructions

This form is read by optical scanning machines, so please type entries if possible. Send the whole first page of Form W-3 with Copy A of Forms W-2. Make all dollar entries without the dollar sign and comma but with the decimal point (0000.00).

The following instructions are for boxes on the form. If any entry does not apply to you, leave it blank. (Household employers, see the instructions on Form 942. Third-party payers of sick pay, see **Sick Pay**, later.)

**Box 1—Control number.**—This is an optional box which you may use for numbering the whole transmittal.

**Box 2—Kind of Payer.**—Put an "X" in the checkbox that applies to you. **Check only one box.** If you have more than one type, send each with a separate Form W-3.

**941/941E.**—Check this box if you file **Form 941**, Employer's Quarterly Federal Tax Return, or **941E**, Quarterly Return of Withheld Federal Income and Medicare Tax, and none of the other five categories applies.

**Military.**—Check this box if you are a military employer sending Forms W-2 for members of the uniformed services.

**943.**—Check this box if you file **Form 943**, Employer's Annual Tax Return for Agricultural Employees, and you are

sending forms for agricultural employees. For any nonagricultural employees, send their Forms W-2 with a separate Form W-3.

**CT-1.**—Check this box if you are a railroad employer sending Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA). Do NOT show employee RRRA tax in Boxes 11, 12, 13, 14, and 15. These boxes are ONLY for social security and Medicare information. If you also have employees who are subject to social security taxes, send each group's Forms W-2 with a separate Form W-3. Send the social security tax employees' Forms W-2 with a separate Form W-3 that has a checkmark in the 941/941E box.

**942.**—Check this box if you are a household employer sending Forms W-2 for household employees. If you also have employees who are not household employees, send each group's Forms W-2 with a separate Form W-3.

**Medicare government employee.**—Check this box if you are a U.S., state, or local agency filing Forms W-2 for employees subject only to the 1.45% Medicare tax. If you also had employees subject to both social security and Medicare and Medicare only taxes, and you combined those on one Form W-2, send that Form W-2 with a Form W-3 on which you checked the 941/941E box.

**Boxes 3 and 4—Employer's state I.D. number.**—You are not required to use these boxes. This number is assigned by individual states where your business is located. You may want to complete this box if you use copies of this form for your state returns. If you are reporting for two states on Forms W-2, enter the first employer state I.D. number in Box 3 and the second employer state I.D. number in Box 4.

**Box 5—Total number of statements.**—Show the number of completed individual Forms W-2 you are transmitting with this Form W-3. Do not count voided or subtotal statements.

**Box 6—Establishment number.**—You may use this box to identify separate establishments in your business. You may use any four-digit number to identify them if you choose to do so. You may file a separate Form W-3, with Forms W-2, for each establishment even if they all have the same employer identification number; or you may use a single Form W-3 for all Forms W-2.

**Boxes 7–15.**—Show the total amounts reported in each corresponding box on Forms W-2 being transmitted.

**Box 16—Nonqualified plans.**—Enter the total amount of nonqualified plan and section 457 plan distributions reported in Box 16 on Forms W-2 without the code.

**Box 17—Deferred compensation.**—Enter the total amount of employee contributions to certain deferred compensation plans reported in Box 17 on Forms W-2. The total amounts you should report are for 401(k), 403(b), 408(k)(6), 457, and 501(c)(18)(D) plans. Do not list each plan separately. Report these amounts as one lump sum on Form W-3 without the code.

**Box 18—Employer's identification number.**—Show the number assigned to you by the IRS. This should be shown as shown on your Form 941, 942, or 943. **Do not use an earlier owner's number. See Box 19 below.** If available, use the label sent to you with **Pub. 393** that shows your name, address, and employer identification number. Place the label over Boxes 18 and 20 in the space provided. Use of the label speeds processing of the form. Make any necessary corrections on the label.

**Box 19—Other EIN used this year.**—If you have used an employer identification number (EIN) (including a prior owner's EIN) on Form 941, 942, or 943 submitted for 1992 that is different from the EIN reported on Form W-3 in Box 18, enter the other EIN used.

**Box 20—Employer's name.**—This entry should be the same as that shown on your Form 941, 942, or 943. If available, use the label sent to you with **Pub. 393**.

**Box 21—Dependent care benefits.**—Enter the total amount of dependent care benefits reported in Box 22 on Forms W-2.

**Box 22—Employer's address and ZIP code.**—If available, use the label sent to you with **Pub. 393**. Make any necessary corrections on the label. See **Box 18** above.

**Box 23—Adjusted total social security wages and tips.**—The amount reported in this box in most cases should be the total social security wages and tips reported to the IRS on your quarterly Forms 941, 942, and annual Form 943 for 1992. To get to the adjusted total of social security wages and tips, you must take into account any current year adjustments in social security wages and tips shown on Form 941 (or 941c), 942, or 943. Do not include prior year adjustments in the adjusted total for the current year. If the amounts on Form W-3 do not match the current year amounts from Forms 941, 941c, 942, and 943, the IRS or SSA may require you to explain any difference and make any necessary corrections.

**Box 24—Adjusted total Medicare wages and tips.**—Generally, the amounts reported in this box should agree with the total Medicare wages and tips reported to the IRS on Forms 941, 942, and 943 for 1992. See **Box 23** above for more information.

**Box 25—Income tax withheld by third-party payer.**—Complete this box if you have employees who had income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all your employees. Although this tax is included in the Box 9 total, it must be separately shown here.

**Sick Pay.**—Sick pay paid to an employee by a third-party, such as an insurance company or trust, requires special treatment at year-end because the IRS reconciles an entity's Forms 941 with the Forms W-2 and W-3 filed at the end of the year. If the third-party payer does not notify the employer about the sick pay payments, the third-party payer should

prepare Forms W-2 and W-3 with respect to the employee. See **Circular E**, Employer's Tax Guide, for information on who should prepare Forms W-2 and W-3. For additional information, see Notice 91-26, 1991-31 I.R.B. 14. If the third-party payer notifies the employer about the sick pay payments, then the following instructions apply:

**Third-party payers.**—Because you withheld social security and Medicare tax (and perhaps Federal income tax) from persons for whom you do not file Forms W-2, you must file a separate Form W-3 with one "dummy" Form W-2 for all sick pay you paid that shows the following information:

(a) In Box 9, the total income tax withheld (if any) by you from the sick pay;

(b) In Box 10, the total sick pay paid by you during 1991;

(c) In Box 11, the total employee social security tax withheld and paid to the IRS on your Form 941;

(d) In Box 12, the total of all sick pay subject to employee social security tax;

(e) In Box 14, the total sick pay subject to employee Medicare tax;

(f) In Box 15, the total employee Medicare tax withheld and paid to the IRS on your Form 941; and

(g) In Box 19a, the words "Third-party sick pay" in place of the employee's name.

On the separate Form W-3, complete only Boxes 2, 9, 10, 11, 12, 14, 15, 18, 20, and 22. Do **not** make an entry in Box 25 of this Form W-3.

**Employers.**—If you had employees who received sick pay in 1992 from an insurance company or other third-party payer, you must report the following on the employees' Forms W-2:

(a) In Box 9, any income tax withheld from the sick pay by the third-party payer;

(b) In Box 10, the amount of sick pay the employee must include in income;

(c) In Box 11, the employee social security tax withheld by the third-party payer;

(d) In Box 12, the amount of sick pay that is subject to employee social security tax;

(e) In Box 14, the sick pay subject to employee Medicare tax;

(f) In Box 15, the employee Medicare tax withheld by the third-party payer; and

(g) In Box 17, the amount of any sick pay not includible in income because the employee contributed to the sick pay plan.

You can include these amounts on the Form W-2 you issue the employee showing wages, or you can give the employee a separate Form W-2 and state that the amounts are for third-party sick pay. In either case, you must show in Box 25 of Form W-3 the total amount of income tax withheld by third-party payers, even though the amounts are included in Box 9.