# Attention:

You may file Forms W-2 and W-3 electronically on the SSA's Employer W-2 Filing Instructions and Information web page, which is also accessible at www.socialsecurity.gov/employer. You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

**Note:** Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file Copy A downloaded from this website with the SSA; a **penalty** may be imposed for filing forms that can't be scanned. See the penalties section in the current General Instructions for Forms W-2 and W-3, available at www.irs.gov/w2, for more information.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded, filled in, and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' Online Ordering for Information Returns and Employer Returns page, or visit www.irs.gov/orderforms and click on Employer and Information returns. We'll mail you the scannable forms and any other products you order.

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

DO NOT STAPLE OR FOLD

| | | |
|---|---|---|
| 33333 | **a** Control number | **For Official Use Only:** **OMB No. 1545-0029** |

**b Kind of Payer** (Check one): 941 ☐ Military ☐ 943 ☐ 944 ☐ Hshld. emp. ☐ Medicare govt. emp. ☐

**Kind of Employer** (Check one): None apply ☐ 501c non-govt. ☐ State/local non-501c ☐ State/local 501c ☐ Federal govt. ☐

Third-party sick pay (Check if applicable) ☐

| | |
|---|---|
| **c** Total number of Forms W-2 / **d** Establishment number | **1** Wages, tips, other compensation / **2** Income tax withheld |
| **e** Employer identification number (EIN) | **3** Social security wages / **4** Social security tax withheld |
| **f** Employer's name | **5** Medicare wages and tips / **6** Medicare tax withheld |
| | **7** Social security tips / **8** |
| | **9** / **10** |
| | **11** Nonqualified plans / **12a** Deferred compensation |
| **g** Employer's address and ZIP code | |
| **h** Other EIN used this year | **13** For third-party sick pay use only / **12b** |
| **15** Employer's territorial ID number | **14** Income tax withheld by payer of third-party sick pay |
| | **18** Check the appropriate box |
| | Type of Form: W-2AS ☐ W-2CM ☐ W-2GU ☐ W-2VI ☐ |
| Employer's contact person | Employer's telephone number / For Official Use Only |
| Employer's fax number | Employer's email address |

**Copy A—For Social Security Administration**

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-3SS Transmittal of Wage and Tax Statements 2026

Department of the Treasury
Internal Revenue Service

**Send this entire page with the entire Copy A page of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3SS if you filed electronically with the SSA.**

**Do not** send any payment (cash, checks, money orders, etc.) with Form(s) W-2AS, W-2CM, W-2GU, W-2VI, and W-3SS.

## Reminder

**Separate instructions.** See the 2026 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3SS for Form(s) W-2AS, W-2CM, W-2GU, or W-2VI that were submitted electronically to the SSA.

## Purpose of Form

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

## E-Filing

The SSA strongly suggests employers report Form W-3SS and Form(s) W-2AS, W-2CM, W-2GU, or W-2VI Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website.

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2AS, W-2CM, W-2GU, or W-2VI at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2 Electronically (EFW2)*.

W-2 Online fill-in forms or file uploads will be on time if submitted by **February 01, 2027**. For more information, go to *www.SSA.gov/bso*.

## When To File Paper Forms

Mail Copy A of Form W-3SS with Copy A of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI by **February 01, 2027**.

## Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI to:

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

**Note:** If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." Go to *www.irs.gov/PDS* for a list of IRS-approved private delivery services.

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

DO NOT STAPLE OR FOLD

| | | |
|---|---|---|
| 33333 | **a** Control number | **For Official Use Only:**<br>**OMB No. 1545-0029** |

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**Kind of Employer** (Check one): None apply ☐ 501c non-govt. ☐ State/local non-501c ☐ State/local 501c ☐ Federal govt. ☐

Third-party sick pay (Check if applicable) ☐

| | |
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| **g** Employer's address and ZIP code | **11** Nonqualified plans / **12a** Deferred compensation |
| **h** Other EIN used this year | **13** For third-party sick pay use only / **12b** |
| **15** Employer's territorial ID number | **14** Income tax withheld by payer of third-party sick pay |
| | |
| Employer's contact person | Employer's telephone number / For Official Use Only |
| Employer's fax number | Employer's email address |

**Copy 1—For Local Tax Department**

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-3SS Transmittal of Wage and Tax Statements** 2026 Department of the Treasury Internal Revenue Service

## Where To File

For more information about where to file Copy 1, contact your state, city, or local tax department.

**American Samoa.** File Copy 1 of Form W-3SS and Form(s) W-2AS at the following address.

**American Samoa Department of Treasury**
**Tax Office**
**Executive Office Building**
**Pago Pago, AS 96799**

**Guam.** File Copy 1 of Form W-3SS and Form(s) W-2GU at the following address.

**Guam Department of Revenue and Taxation**
**P.O. Box 23607**
**Barrigada, GU 96921**

**U.S. Virgin Islands.** File Copy 1 of Form W-3SS and Form(s) W-2VI at the following address.

**Virgin Islands Bureau of Internal Revenue**
**6115 Estate Smith Bay**
**Suite 225**
**St. Thomas, VI 00802**

**Commonwealth of the Northern Mariana Islands.** File Form OS-3710 and Copy 1 of Form(s) W-2CM at the following address.

**Division of Revenue and Taxation**
**Commonwealth of the Northern Mariana Islands**
**P.O. Box 5234 CHRB**
**Saipan, MP 96950**