

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

DO NOT STAPLE OR FOLD

| | | | | | | | | |
|---|---------------------------------|--------------------------------------|--|--|--|---|---|--|
| 33333 | | a Control number | | For Official Use Only ▶ OMB No. 1545-0008 | | | | |
| b Kind of Payer (Check one) | 941-SS <input type="checkbox"/> | Military <input type="checkbox"/> | 943 <input type="checkbox"/> | 944 <input type="checkbox"/> | Kind of Employer (Check one) | None apply <input type="checkbox"/> | 501c non-govt. <input type="checkbox"/> | Third-party sick pay (Check if applicable) <input type="checkbox"/> |
| | | Hshld. emp. <input type="checkbox"/> | Medicare govt. emp. <input type="checkbox"/> | | | State/local non-501c <input type="checkbox"/> | State/local 501c <input type="checkbox"/> | |
| 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 | | |
| 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 | | | | |
| | | | | 18 Check the appropriate box | | | | |
| | | | | Type of Form ▶ W-2AS <input type="checkbox"/> W-2CM <input type="checkbox"/> W-2GU <input type="checkbox"/> W-2VI <input type="checkbox"/> | | | | |
| 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 2017** 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 2017 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3SS even if only one paper Form 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 Copy D (For Employer) of Form(s) W-2AS, W-2CM, W-2GU, or W-2VI for your records. The IRS recommends retaining copies of these forms for four 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 **January 31, 2018**. For more information, go to www.socialsecurity.gov/employer. First time filers, select "Register"; returning filers select "Log In."

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 **January 31, 2018**.

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." See Pub. 15 (Circular E), Employer's Tax Guide, 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 ▶ OMB No. 1545-0008 | | | | |
| b Kind of Payer (Check one) | 941-SS | Military | 943 | 944 | Kind of Employer (Check one) | None apply | 501c non-govt. | Third-party sick pay (Check if applicable) |
| | <input type="checkbox"/> | <input type="checkbox"/> | Hshld. emp. | Medicare govt. emp. | | <input type="checkbox"/> | State/local non-501c | |
| 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 | | |
| 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 | 2017 | 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 Forms W-2AS at the following address.

American Samoa Tax Office
Executive Office Building
First Floor
Pago Pago, AS 96799

Guam. File Copy 1 of Form W-3SS and Forms W-2GU at the following address.

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

U.S. Virgin Islands. File Copy 1 of Form W-3SS and Forms 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 Forms 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