

Wage Reporting for CPAs, Accountants and Enrolled Agents

www.socialsecurity.gov

If you are a CPA, accountant, enrolled agent (EA), or process W-2s on another company's Employer Identification Number, you can file on behalf of your clients. You only need one Personal Identification Number (PIN) (even if you represent more than one company).

Social Security's employer website, www.socialsecurity.gov/employer, is your first stop for information on W-2s, electronic filing, the verification of Social Security numbers, free software, technical

specifications and much more. We even have a separate option just for CPAs, accountants and EAs.

Business Services Online (BSO)

Welcome page

Companies can use BSO to register for a PIN and password, and submit wage reports over the Internet.

Registration

A PIN and password are needed to file W-2s electronically. From the login link, you also can update registration information, change a password or deactivate a PIN.

A PIN is a personal ID, not a company ID. Each person who files W-2 reports electronically must have a PIN.

Wage reporting services

Social Security's BSO suite is free for registered users only. Employers may use the service to:

- Upload a wage report file formatted according to Social Security's electronic filing specifications. This option is ideal for any size filer;
- Use W-2 Online to complete up to 20 W-2s at one time right from your computer. You can electronically submit them to Social Security, and print copies suitable for distribution to

your employees or clients; and

- View the current status of your previously submitted wage report; and much more.

Note: Social Security no longer accepts magnetic tapes, cartridges, or 3 1/2" diskettes.

Social Security Number Verification Service (SSNVS)

How employers can verify Social Security numbers online

SSNVS allows employers and third parties to match their record of employee names and Social Security numbers with Social Security's records before preparing and submitting Forms W-2.

When you can use SSNVS

Employers can verify the names and Social Security numbers of employees only after they are hired. It cannot be used as part of the pre-hiring process.

How to register to use SSNVS

1. Employers must register for a PIN and password at BSO at www.socialsecurity.gov/bso/bsowelcome.htm.
2. Social Security will send an activation code in the mail.
3. Input the activation code, the PIN and password at the BSO website to activate SSNVS.

This screenshot shows the 'Employer W-2 Filing Instructions & Information' page. It features a navigation menu on the left with links like 'Employer Information Directory', 'Employer W-2 Filing Page', and 'How to File W-2s'. The main content area is divided into sections: 'BEFORE YOU FILE' (with links for First Time Filers, Returning Filers, CPAs, Accountants & Enrolled Agents), 'ELECTRONIC W-2 FILERS' (with links for Electronically File Your W-2s, Learn How to E-File Using Business Services Online, Business Services Online, Business Services Online Handbook, E-Filing Format (VMRFE), Form W-2WV-3 Instructions, and Form W-2cWV-3c Instructions), 'SOCIAL SECURITY NUMBER VERIFICATION SERVICE (SSNVS)' (with links for Verify SSNs Online and Learn How to Use SSNVS), 'PAPER W-2 FILERS' (with links for How to File, Where to File, Form W-2WV-3 Filing Instructions, Form W-2cWV-3c Instructions, and Instructions for Private Printing of Forms W-2WV-3 (IRS Publication 1141)), and 'DISKETTE/TAPE/CD/CARTRIDGE W-2 FILERS' (with link for Social Security No Longer Accepts Magnetic Media). A 'RECONCILIATION PROCESS' section is also visible at the bottom.

This screenshot shows the 'Business Services Online' welcome page. It includes a search bar and navigation links (Home, Questions?, Contact Us). The main heading is 'Welcome to Business Services Online'. Below this, there is a brief introduction: 'BSO is a suite of applications enabling organizations and authorized individuals to conduct business with and submit confidential information to the Social Security Administration. You must be registered to use any service included in BSO. Not yet registered? Select an application to learn how.' The page is divided into three main sections: 1. 'Wage Reporting and Social Security Number Verification' (with links for 'Información para el Empleador en Español', 'Select Login' to report wages, 'Select Register' to obtain a PIN, and 'Select Complete Your Phone Registration' to complete phone registration). 2. 'Form SSA-1694 Request for Business Entity Taxpayer Information' (with links for 'Select Login' to complete Form SSA-1694 and 'Select Register' to obtain a PIN for Form SSA-1694). 3. 'BSO Information' (with links for BSO Electronic W-2 Filing Handbook, Video - Software demonstration, Tutorial, Employer Information, Suite of Services, and Apply For EIN). At the bottom, there are buttons for 'Login', 'Register', and 'Complete Your Phone Registration'.

This screenshot shows the 'Social Security Number Verification' page. It features a navigation menu (Home, Questions?, Contact Us) and a search bar. The main heading is 'Social Security Number Verification' with the sub-heading 'Verify Social Security Numbers Over the Internet'. The page is divided into several sections: 1. 'Overview' (explaining that there are two internet verification options: one for new hires and one for payroll databases). 2. 'Why Should I Verify Names and SSNs?' (listing benefits like faster processing, more accurate reports, and proper credit of earnings records). 3. 'Step by Step' (a numbered list of instructions: 1. Register to Use SSNVS, 2. Request Access and Activation Code, 3. Activation Code is Mailed to Your Employer, 4. Login to Use the Service). A 'TABLE OF CONTENTS' sidebar is visible on the right, listing links for Overview, Why Should I Verify Names and SSNs, Step by Step, More Information, SSNVS Handbook, Create an SSNVS File Using Spreadsheet Software Program, Business Services Online, and High Group List. At the bottom, there is a note about the Requester Identification Code (REQID) and a small table with columns for 'Requester Identification Code?' and 'SSNVS users should enter "DEV" in position 124-127 of the Submission File Format.'



Contacting Social Security

For more information and to find copies of our publications, visit our website at www.socialsecurity.gov or call toll-free, **1-800-772-1213** (for the deaf or hard of hearing, call our TTY number, **1-800-325-0778**). We can answer specific questions from 7 a.m. to 7 p.m., Monday through Friday. We can provide information by automated phone service 24 hours a day.

We treat all calls confidentially. We also want to make sure you receive accurate and courteous service. That is why we have a second Social Security representative monitor some telephone calls.

Can third parties use SSNVS?

Third party use of SSNVS is limited strictly to organizations that contract with employers to either handle the wage reporting responsibilities or perform an administrative function directly related to annual wage reporting responsibilities of hired employees. You only need one PIN (even if you represent more than one company).

Learn how to...

Visit www.socialsecurity.gov/employer/fileBSO.htm to review tutorials, videos and handbooks to help you learn how to file electronically with Social Security.

Customer support

CPAs, accountants, EAs and employers should first go to the employer website www.socialsecurity.gov/employer. You can find information on many wage reporting topics.

Contact the Employer Reporting Service Center, toll-free, for employer help with reporting questions or problems: **1-800-722-6270** from 7 a.m. to 7 p.m., Monday-Friday (EST); or E-mail: employerinfo@ssa.gov.

Social Security's liaison officers are experts in all aspects of W-2 reporting. You can contact the Employer Services Liaison Officer serving your state at www.socialsecurity.gov/employer and select Contact the Experts.

Note: For more detailed instructions view the SSNVS Handbook at www.socialsecurity.gov/employer/ssnv.htm.

How to choose SSNVS

1. Go to the BSO website and log in.
2. Choose SSNVS.
3. You have two options:
 - Direct keying of up to 10 names/Social Security numbers onto Social Security's website with immediate results; and
 - Upload a file with up to 250,000 names/Social Security numbers with next business day results.
4. You will receive a response of all names/Social Security numbers that do not match Social Security records.

Note: Beginning in August 2007, Social Security will provide the last four digits of a Social Security number that matches its records.

Restrictions on using SSNVS

- Do not use SSNVS before hiring an employee.
- Do not use SSNVS to take punitive action against an employee whose name and Social Security number do not match Social Security's records.
- Do not use SSNVS for non-wage reporting purposes, such as identity, credit checks, mortgage applications, etc.