

Please do not staple

1 Control number	33333	OMB No. 1545-0008		
<input type="checkbox"/> Kind of Payer	2 941SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> 942 Medicare gov't. emp. <input type="checkbox"/>	3	4	5 Total number of statements
6	7 Advance EIC payments	8 Establishment number		
9 Income tax withheld	10 Wages, tips, and other compensation	11 Social security tax withheld		
12	13 Social security wages	14 Social security tips		
15 Employer's identification number _____		16 Other EIN used this year		
17 Employer's name		18		
19 Employer's address and ZIP code (If available, place label over boxes 15, 17, and 19.)		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 1990** Department of the Treasury
Internal Revenue Service

Notice To Employers in the Commonwealth of the Northern Mariana Islands

If you are an employer in the Commonwealth of the Northern Mariana Islands, you must contact the Division of Revenue and Taxation, Capital Hill, Saipan MP 96950, to get Form W-2CM and the instructions for completing and filing that form.

Employers in Guam, the Commonwealth of the Northern Mariana Islands, and the Virgin Islands

Please return this entire page along with Copy A of Forms W-2GU, W-2CM, or W-2VI to the Social Security Administration, Wilkes-Barre Data Operations Center, Wilkes-Barre, PA 18769.

Employers in American Samoa

Please return this entire page along with Copy 1, and also Copy A and Copy 1 of Forms W-2AS, to the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799.

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

The time needed to complete these forms will vary depending on individual circumstances. The estimated average times are:

- Form W-2AS — 20 minutes
- Form W-2GU — 20 minutes
- Form W-2VI — 19 minutes
- Form W-3SS — 20 minutes

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, D C 20224, Attention: IRS Reports Clearance Officer T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, D C 20503.

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19 Employer's address and ZIP code		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 1990** Department of the Treasury
Internal Revenue Service

Special Instructions for Reporting Sick Pay

Sick pay paid to an employee by a third party such as an insurance company or trust requires special treatment at yearend because IRS reconciles an entity's Forms 941SS with the Forms W-2AS, W-2GU, W-2CM, or W-2VI and Form W-3SS filed at the end of the year. See **Circular SS**, Federal Tax Guide for Employers in the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, for information on who should prepare the Forms W-2AS, W-2GU, W-2CM, or W-2VI and W-3SS. Employers in the Commonwealth of the Northern Mariana Islands should contact the local tax division for instructions on reporting sick pay on Form W-2CM. If the third-party payer notifies the employer about the sick pay payments, then the following instructions apply:

A. Third-party payers.—Because you withheld social security tax from persons for whom you do not file Forms W-2AS, W-2GU, or W-2VI, you must file a separate Form W-3SS with a single "dummy" Form W-2AS, W-2GU, or W-2VI that shows the following information:

- (a) in Box 10, the total sick pay paid by you during 1990;
- (b) in Box 11, the total employee social security tax withheld and paid to the IRS on your Form 941SS;
- (c) in Box 12, the words "Third-party sick pay" in place of the employee's name; and
- (d) in Box 13, the total of all sick pay subject to employee social security tax.

On the separate Form W-3SS, complete only Boxes 2, 10, 11, 13, 15, 17, and 19.

B. Employers.—If you had employees who received sick pay in 1990 from an insurance company or other third-party payer, you must report the following on the employee's Form W-2AS, W-2GU, or W-2VI:

- (a) in Box 10, the amount of sick pay the employee must include in income;
- (b) in Box 11, the employee social security tax withheld by the third-party payer; and
- (c) in Box 13, the amount of sick pay that is subject to employer social security tax.

If any portion of the payment is not includible in the employee's income because the employee paid part of the premiums, you must notify the employee of the excludable portion.

You may include these amounts in the Form W-2AS, W-2GU, or W-2VI you issue the employee showing wages, or you may give the employee a separate Form W-2AS, W-2GU, or W-2VI and state that the amounts are for third-party sick pay.

Reporting on Magnetic Media

We encourage employers and other payers with computer capabilities to use magnetic media for filing the information on the Wage and Tax Statement. Many filers find that reporting on magnetic media saves money and is efficient and flexible. You can get specifications for furnishing this information on magnetic media by

writing the Social Security Administration, Office of Systems Requirements, P.O. Box 2317, Baltimore, MD 21235.

Undeliverable Forms W-2

Keep for four years any employee copies of Forms W-2AS, W-2GU, W-2CM, or W-2VI that you tried to deliver but could not.

Instructions for Forms W-2AS, W-2GU, W-2CM, and W-2VI

General Instructions

A. Who Must File.—Employers and other payers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands must report wages, income tax withheld, and U.S. social security taxes to their local tax department and to the U.S. Social Security Administration (SSA). Form W-2AS is used to report American Samoa wages; Form W-2GU is used to report Guam wages; Form W-2CM is used to report the Commonwealth of the Northern Mariana Islands wages; and Form W-2VI is used to report Virgin Islands wages. (Do **not** use these forms to report wages subject to U.S. Federal income tax withholding. Rather, use Form W-2 to show U.S. income tax withheld.)

Form W-3SS is used as a transmittal document to send the Forms W-2AS, W-2GU, W-2CM, or W-2VI to the proper authority.

B. When To File.—File Forms W-2AS, W-2GU, W-2CM, or W-2VI and Form W-3SS by February 28, 1991.

C. Where To File.—File Copy A of Forms W-2GU, W-2CM, or W-2VI, and Copy A of Form W-3SS, with the Social Security Administration, Wilkes-Barre Data Operations Center, Wilkes-Barre, PA 18769.

Send Copy 1 of Forms W-2GU, or W-2VI with Copy 1 of Form W-3SS to the local tax department. (For more information concerning Copy 1, contact your local tax department.)

File Copy A of Forms W-2AS and Form W-3SS, as well as Copy 1 of Forms W-2AS and W-3SS, with the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799. The Tax Office will forward Copy A of Forms W-2AS and W-3SS to the Social Security Administration.

D. Calendar Year Basis.—You must base all entries on Forms W-2AS, W-2GU, W-2CM, W-2VI, and W-3SS on a calendar year.

E. Taxpayer Identifying Numbers.—These numbers are used to post earnings to employees' earnings records for social security benefits. Please be sure to show the right social security number in Box 8 on the Forms W-2AS, W-2GU, or W-2VI.

Persons in a trade or business use an employer identification number (00-0000000). Individuals use a social security number (000-00-0000). When you list a number, please separate the nine digits properly to show the kind of number.

Sole proprietors who are payers should show their employer identification number on the statements they prepare.

Please show the full name, address, and identifying number of the payer and recipient on the form.

F. Statements To Employees.—Generally, you should give statements to employees by January 31, 1991. If employment ends before December 31, 1990, you may give the statement any time after employment ends. If the employee asks for the form, give him or her the completed copies within 30 days of the request or the last wage payment, whichever is later.

G. Corrections.—Use **Form W-2c**, Statement of Corrected Income and Tax Amounts, to correct errors in previously filed Forms W-2AS, W-2GU, W-2CM, and W-2VI. Use **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to transmit the W-2c forms to the Social Security Administration (SSA). Instructions are

on the forms. (American Samoa filers should send Forms W-2c with the W-3c to the American Samoa Tax Office instead of SSA.) If an employee loses a statement, write "REISSUED STATEMENT" on the new copy, but **do not send Copy A of the reissued statement to SSA.**

H. Forms W-2AS, W-2GU, and W-2VI Formats.—Copy A of Forms W-2AS, W-2GU and W-2VI are printed with three forms to an unperforated page. Send the whole page even if one or two of the forms are blank or void. If you are sending 42 or more forms, please show subtotals on every 42nd form for the preceding 41 forms to permit checking the transmittal totals. Make all dollar entries without the dollar sign but with the decimal point (000.00).

Specific Instructions for Completing Forms W-2AS, W-2GU, and W-2VI

The instructions below are for boxes on the forms. If an entry does not apply to you, leave it blank. Employers in the Commonwealth of the Northern Mariana Islands should contact the local tax division for instructions on completing Forms W-2CM.

Box 1—Control number.—This is for the employer to identify individual forms. *You do not have to use this box.*

Box 3—Employer's identification number.—Show the number assigned to you by the Internal Revenue Service (00-0000000). Do not use a prior owner's number.

Box 5—Statutory employee.—Check this box for statutory employees whose earnings are subject to social security tax but not subject to income tax withholding. (See Circular SS for more information on statutory employees.)

Pension Plan.—Check this box if the employee was an active participant (for any part of the year) in a retirement plan (including a simplified employee pension (SEP) plan) maintained by you. See IRS Notice 87-16, 1987-1 C.B. 446, for definition of an active participant.

942 employee.—For household employers only. See Form 942 instructions for information on when to check this box.

Subtotal.—Employers submitting 41 or fewer individual Forms W-2 need not give subtotals. Other employers should give subtotals. (See Instruction H on this page.)

Put an X in the square on the Forms W-2AS, W-2GU, or W-2VI that shows the subtotal dollar amounts for the

preceding 41 forms. The subtotal amounts are to be shown in Boxes 7, 9, 10, 11, 13, and 14.

Example: An employer with forms for 86 employees should show a subtotal on the 42nd statement, the 84th statement (showing the subtotal for statements 43 through 83), and the 89th statement (showing the subtotal for statements 85 through 88). The last subtotal should be the last completed form on the page. Void statements are counted in order with good statements (*but do not include the money amounts from the void statements in the subtotal figures*).

Deferred Compensation.—Check this box if you made contributions on behalf of the employee to a section 401(k), 403(b), 408(k)(6), 457, or 501(c)(18)(D) retirement plan. See also instruction "(d)" under Box 6.

Void.—Put an X in this square when an error has been made. If possible, the forms should have no erasures, whiteouts, or strikeouts on Copy A. (Be sure the amounts shown on void forms are NOT included in your subtotals.)


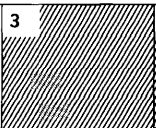
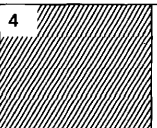

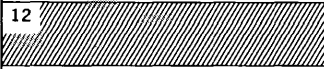
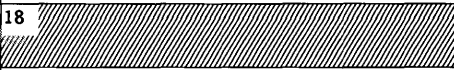
Box 6.—Complete and label this box if (a), (b), (c), or (d) applies.

(a) You did not collect employee social security tax on all of the employee's tips. Show the amount of the tax that you could not collect because the employee did not have enough funds from which to deduct it. This amount is not included in Box 11.

(b) Filers of Forms W-2GU and W-2VI only. If you provided your employee more than \$50,000 of group-term life insurance, show the cost of the coverage over \$50,000. Include it in Box 10 and Box 13.

(c) You are reporting sick pay. Show the amount of any sick pay **NOT** includible in income because the employee contributed to the sick pay plan. Label it as nontaxable. If you issue a separate W-2 for sick pay, use Box 6 to label the W-2 as "Sick pay."

(d) You made contributions to a section 401(k) cash or deferred arrangement, to a section 403(b) salary reduction agreement to purchase an annuity contract, to a section 408(k)(6) salary reduction SEP, to a section 457 deferred compensation plan for state or local government employees, or to a section 501(c)(18)(D) tax-exempt organization plan. Check the "Deferred compensation" checkbox in Box 5, enter the elective deferral in Box 6, and label it "401(k)," "403(b)," etc.

1 Control number		OMB No. 1545-0008				
Kind of Payer 	2 941SS <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	3 	4 	5 Total number of statements
		942 <input type="checkbox"/>	Medicare gov't. emp. <input type="checkbox"/>			
6 	7 Advance EIC payments		8 Establishment number			
9 Income tax withheld	10 Wages, tips, and other compensation		11 Social security tax withheld			
12 	13 Social security wages		14 Social security tips			
15 Employer's identification number		16 Other EIN used this year				
17 Employer's name		18 				
YOUR COPY						
19 Employer's address and ZIP code						

Form **W-3SS** Transmittal of Wage and Tax Statements **1990** Department of the Treasury Internal Revenue Service

Box 7—Advance EIC payment.—Forms W-2GU and W-2VI only. Show the amount of the advance earned income credit paid to the employee.

Box 8—Employee's social security number.—Give the number shown on the employee's social security card. An employee without a number should apply for one at any SSA office.

Box 9—Income tax withheld.—Enter the total amount of income tax withheld.

Box 10—Wages, tips, and other compensation.—Show, before any payroll deductions, the total of: (1) wages paid, (2) noncash payments, including fringe benefits, (3) tips reported, and (4) all other compensation. Other compensation is amounts that you pay the employee from which income tax is not withheld. If you prefer not to include it in the total, you may show it on a separate Form W-2AS, W-2GU, or W-2VI.

Note: Payments to statutory employees, that are subject to social security tax but not subject to income tax withholding, must be shown in Box 10 as other compensation. (See Circular SS for definition of a statutory employee.)

Box 11—Social security tax withheld.—Show the total employee social security tax (not your share) withheld or paid by you for the employee. Include only taxes withheld for 1990 wages. Please note: You must file Form 941c, Statement to Correct Information Previously Reported on the Employer's Federal Tax Return, with your Form 941SS, Employer's Quarterly Federal Tax Return, in the quarter you find the error and give the employee a Form W-2c for 1989.

Example: Employee A earned \$26,000 in 1989. You withheld \$1,852.60 in employee social security taxes. You should have withheld \$1,952.60 (\$26,000 x 7.51%). To correct this, you withheld extra tax in 1990 until you made up the \$100. At the end of 1990 your books show \$2,089.00 withheld (\$1989.00 (\$26,000 x 7.65%) plus \$100 to make up the 1989 error). To show the correct tax withheld for 1990, subtract the \$100 from \$2089.00 and show \$1989.00 in Box 11.

Box 12—Employee's name.—Enter the name as shown on the employee's social security card. An employee without a social security card should apply for one at any SSA office.

If an employee has a social security card, but it shows a name different from the one you will use, have the employee get a corrected card from any SSA office. Use the name on the original card until you see the corrected one.

Box 13—Social security wages.—Show the total wages paid (before payroll deductions) subject to employer social security tax. Generally, noncash payments are considered wages. (See Circular SS for more information.)

Box 14—Social security tips.—Show the amount the employee reported even if you did not have enough employee funds to collect the social security tax for the tips. When tips and wages subject to social security taxes amount to \$51,300 (for 1990), do not show any additional tips in this box. But show all tips reported in Box 10 along with wages and other compensation.

Box 15—Employee's address and ZIP code.—This box has been combined with Box 12 (employee's name) on all copies except Copy A (and Copy 1 of Form W-2AS) to allow the employee's copies to be mailed in a window envelope or as a self-mailer.

Box 16—Employer's use.—You may show any information you want to give your employee here such as medical insurance premiums deducted, union dues deducted, certain employee business expense reimbursements, etc. You should clearly label the entries.

Box 16a—Fringe benefits included in Box 10.—Show the total value of the taxable noncash fringe benefits included in Box 10 as other compensation. If you provided a vehicle and you included 100 percent of the value in the employee's income, you must separately report this value to the employee in Box 16a or on a separate statement so that the employee can compute the value of any business use of the vehicle.

Instructions for Form W-3SS

A. Who Must File.—Employers and other payers who file Forms W-2AS, W-2GU, W-2CM, and W-2VI must file Form W-3SS, Transmittal of Wage and Tax Statements, to send Copy A of the forms. Do not use Form W-3SS to send Forms W-2 showing U.S. Federal income tax withholding. Rather, file Form W-3, Transmittal of Income and Tax Statements, to send Copy A of Forms W-2 showing U.S. income tax withholding.

B. When To File.—File Form W-3SS, with attached Copy A of Forms W-2AS, W-2GU, W-2CM, or W-2VI, by February 28, 1991.

C. Where To File.—File with the Social Security Administration, Wilkes-Barre Data Operations Center, Wilkes-Barre, PA 18769.

However, employers required to file Form W-2AS should file Copy A of these forms and Form W-3SS, as well as Copy 1 of Forms W-2AS and W-3SS, with the American Samoa Tax Office, Government of American Samoa, Pago Pago, AS 96799.

D. Shipping and Mailing.—If you send more than one kind of form, please group forms of the same kind, and send them in separate groups. For example, send Forms W-2GU with one Form W-3SS and Forms W-2AS with a second Form W-3SS.

If you have a large number of forms with one W-3SS, 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-3SS in package one. Show the number of packages at the bottom of Form W-3SS. If you mail them, you must send them first class.

E. How To Complete Form W-3SS.—Please type or print entries. Send the whole first page with Copy A of Forms W-2AS, W-2GU, W-2CM, or W-2VI. Make all entries without the dollar sign but with the decimal point (000.00).

Use Copy 1 of Form W-3SS to send Copy 1 of Forms W-2AS, W-2GU, or W-2VI to your local tax department. For more information, please contact your local tax department.

The instructions below are for boxes on Form W-3SS. If an entry does not apply to you, leave it blank. (Household employers, see the instructions on Form 942.)

Box 1—Control number.—This box is for numbering the whole transmittal. *You do not have to use this box.*

Box 2—Kind of Payer.—Check only one box.

941SS.—Check this box if you file Form 941SS and none of the other categories apply.

Military.—Check this box if you are a military employer sending Forms W-2AS, W-2GU, W-2CM, or W-2VI for members of the uniformed services.

943.—Check this box if you file Form 943 and are sending forms for agricultural employees. If you also have employees who are not agricultural employees, send each group's Forms W-2AS, W-2GU, W-2CM, or W-2VI with a separate Form W-3SS. Send the non-agricultural employee's forms with a Form W-3SS that generally has a checkmark in the 941SS box.

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

Medicare government employee.—Check this box if you are a U.S., Virgin Islands or local agency with employees subject only to the 1.45% hospital insurance (Medicare) tax.

Box 5—Number of statements attached.—Show the number of individual Forms W-2AS, W-2GU, W-2CM, or W-2VI filed with this Form W-3SS.

Box 7—Advance EIC payments.—To be shown only for Forms W-2GU and W-2VI. Enter the total amount of payments shown.

Box 8—Establishment number.—This is for Establishment Reporting Plans. Please show the number to which you and SSA agreed. You may file a separate Form W-3SS, with Forms W-2AS, W-2GU, W-2CM, or W-2VI, for each establishment even if they all have the same employer identification number.

Box 9—Income tax withheld.—Show the total withheld income tax reported.

Box 10—Wages, tips, and other compensation.—Show the total wages, tips, and other compensation reported.

Box 11—Social security tax withheld.—Show the total withheld social security tax reported.

Box 13—Social security wages.—Show the total social security wages reported.

Box 14—Social security tips.—Show the total social security tips reported.

Box 15—Employer identification number.—Show the number assigned to you by IRS. This should be shown as 00-0000000. **Do not use an earlier owner's number.** If available, use the label sent to you with **Pub. 80** (Circular SS, Federal Tax Guide for Employers in the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands) that shows your name, address, and employer identification number.

Box 16—Other EIN used this year.—If you have used an employer identification number (including a prior owner's number) on Forms 941SS, 942, or 943 submitted for 1990 that is different from the employer identification number reported in Box 15 on this form, enter the other employer identification number used.

Box 17—Employer's name.—If available, use the label sent to you with Pub. 80.

Box 19—Employer's address and ZIP code.—If available, use the label sent to you with Pub. 80. Make any necessary corrections on the label.