



Note: *The draft you are looking for begins on the next page.*

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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

TREASURY/IRS AND OMB USE ONLY DRAFT June 1, 2023 DO NOT FILE

Reminder

Separate instructions. See the separate 2024 Instructions for Form W-3 (PR) for information on completing this form. Don't file Form W-3 (PR) for Form(s) 499R-2/W-2PR that were submitted electronically to the SSA.

Purpose of Form

Complete and file Form W-3 (PR) only when filing paper Forms 499R-2/W-2PR, Comprobante de Retención-Withholding Statement. Don't file Form W-3 (PR) by itself. All paper forms **must** comply with IRS standards and be machine readable. Use Form W-3 (PR) even if you're filing only one Form 499R-2/W-2PR. Make sure that both Form W-3 (PR) and Form 499R-2/W-2PR show the correct tax year and employer identification number (EIN).

Don't file a photocopy of Form W-3 (PR) with the SSA. However, make a copy of Form W-3 (PR) to keep with copies of your Forms 499R-2/W-2PR. The IRS recommends retaining copies of these forms for 4 years. If you file your employees' wage and withholding information electronically with the SSA, don't file a paper Form W-3 (PR).

When To File

File Form W-3 (PR) with Form(s) 499R-2/W-2PR by **January 31, 2025**. If you file electronically, the due date is also January 31, 2025.

Where To File Paper Forms

Send this entire page with Form(s) 499R-2/W-2PR 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, Employer's Tax Guide, for a list of IRS-approved private delivery services.

E-Filing

The SSA strongly suggests employers report Form W-3 (PR) and Forms 499R-2/W-2PR electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website: **W-2 Online** and **File Upload**. For more information on these two free filing options, see the separate instructions or visit www.SSA.gov/bsa.

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