



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](#).

DO NOT STAPLE OR FOLD

33333		a Control number		For Official Use Only: OMB No. 1545-0029			
b Kind of Payer (Check one)		941 <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	944 <input type="checkbox"/>	Kind of Employer (Check one)	
		Hshld. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>	None apply <input type="checkbox"/>		501c non-govt. <input type="checkbox"/>	Third-party sick pay (Check if applicable) <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 **2025** 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 2025 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 02, 2026**. 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 02, 2026**.

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.

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				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

2025

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**