



Department of the Treasury  
Internal Revenue Service

# 2005

## Publication 2184

### Alternative Ways To Get Employment Tax Forms and Instructions

- **Form W-3, Transmittal of Wage and Tax Statements**

- **Order Blank Form 7018**

Dear Employer:

We are providing you with this publication instead of Publication 393, Federal Employment Tax Forms. Some employers use the services of a tax practitioner and not the forms in Pub. 393. Publication 2184 provides information on alternative ways to get employment tax forms and instructions.

- You may order Forms W-2 and W-3, which are required to be in a red ink version that is filed with the Social Security Administration (SSA), by calling 1-800-TAX-FORM (1-800-829-3676). One copy of Form W-3 is included in this publication.
- You may download most IRS forms and instructions from the IRS website at [www.irs.gov](http://www.irs.gov). Also see *Quick and Easy Access to IRS Tax Help and Tax Products* inside.
- You may request **employer-related products online**. Access [www.irs.gov/businesses](http://www.irs.gov/businesses) where you can order forms, instructions, and publications for **2005** and **2006**.

- You may order **2005** forms using the order blank (Form 7018) in this package and returning it to the IRS National Distribution Center. An order blank for **2006** forms and information returns will be sent to you in December 2005, in either Pub. 15 (Circular E), Employer's Tax Guide, or Pub. 51 (Circular A), Agricultural Employer's Tax Guide.

- You may purchase IRS forms. A number of commercial office product stores offer privately printed IRS forms for a fee.

**Electronic filing of Forms W-2.** If you file 250 or more Forms W-2, you must file them on magnetic diskette or electronically. However, the electronic filing of Forms W-2 is available to all employers. To register for electronic filing or to get more information, visit the SSA website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and click on "Electronically File Your W-2s."

Internal Revenue Service  
P.O. Box 3737  
Ogden, UT 84409

**Official Business**  
Penalty for Private Use, \$300

**Form W-3 has been imprinted with your name, address, and employer identification number (EIN). Make any corrections on the form. If you file additional Forms W-3, fill in your name, address, and EIN.**

**PRSRST STD**

Postage and Fees Paid  
Internal Revenue Service

**Permit No. G-48**

**Publication 2184**

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# Quick and Easy Access to IRS Tax Help and Tax Products



## Internet

You can access the IRS website 24 hours a day, 7 days a week, at [www.irs.gov](http://www.irs.gov) to:

- Access commercial tax preparation and *e-file* services available for FREE to eligible taxpayers
- Check the status of your 2005 refund
- Download forms, instructions, and publications
- Order IRS products online
- See answers to frequently asked tax questions
- Search publications online by topic or keyword
- Figure your withholding allowances using our Withholding Calculator
- Send us comments or request help by email
- Sign up to receive local and national tax news by email



## Phone

Obtain forms, instructions, and publications by calling:

**1-800-829-3676** to order current year forms, instructions, and publications and prior year forms and instructions. You should receive your order within 10 days.



## Walk-In

Pick up certain forms, instructions and publications at many post offices, libraries and IRS offices. Some grocery stores, copy centers, city and county government offices, credit unions and office supply stores have a collection of reproducible tax forms available to photocopy or print from a CD-ROM.



## Mail

Send your order for tax products to:  
National Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903

You should receive your products within 10 days after we receive your order.



## CD

Order IRS Publication 1796, IRS Tax Products CD, and obtain:

- Current tax forms, instructions, and publications
- Prior-year tax forms and instructions
- Popular tax forms which may be filled-in electronically, printed out for submission, and saved for recordkeeping
- Internal Revenue Bulletin and much more.

Purchase the CD via Internet at <http://www.irs.gov/cdorders> from the National Technical Information Service (NTIS) or from the Government Printing Office (GPO) at <http://bookstore.gpo.gov/irs> for \$25 (no handling fee). Order by phone from NTIS at 1-877-CDFORMS (1-877-233-6767) or from GPO at 1-866-512-1800 for \$25 (plus \$5 handling fee).

**Availability:** First release—in January  
Final release—in March

### Minimum System Requirements:

The 2005 IRS Tax Products CD can be used with the following operating systems: Windows 2000 (w/ SP 2), XP; Mac OS X v.10.28-10.3. It requires a minimum of 128 MB RAM recommended; and a minimum of 90 MB available hard drive space. System requires either an Intel® Pentium® processor or PowerPC® G3 processor. Software is provided to view, search, **fill-in and save forms** using the free Adobe® Reader® 7.0. IRS applies document rights to their PDF forms so they can be filled in and saved locally using the free Adobe Reader. Some forms on the CD are intended as information only and may not be filled in and submitted as an official IRS form (Forms W-2, W-3, 1096, 1099, 1098, 5303, 5310, 5498, and 5500). Content and technical specifications are subject to change. **Additionally, this CD does not support electronic filing.**





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## Where To Send Your Order

Send your order to the Internal Revenue Service at the address below:

**National Distribution Center**  
P.O. Box 8908  
Bloomington, IL 61702-8908

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Please **do not** send your order Form 7018 to the Tax Products Coordinating Committee. Send your order to the National Distribution Center.

**DO NOT STAPLE OR FOLD**

<b>a</b> Control number		<b>33333</b>	<b>For Official Use Only ▶</b> OMB No. 1545-0008	
<b>b</b> <b>Kind of Payer</b>	941 <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	<b>1</b> Wages, tips, other compensation
	CT-1 <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>	<b>3</b> Social security wages
	<input type="checkbox"/>	<input type="checkbox"/>	<b>Third-party sick pay</b> <input type="checkbox"/>	<b>4</b> Social security tax withheld
<b>c</b> Total number of Forms W-2		<b>d</b> Establishment number		<b>5</b> Medicare wages and tips
<b>e</b> Employer identification number (EIN)				<b>6</b> Medicare tax withheld
<b>f</b> Employer's name				<b>7</b> Social security tips
				<b>8</b> Allocated tips
				<b>9</b> Advance EIC payments
				<b>10</b> Dependent care benefits
				<b>11</b> Nonqualified plans
				<b>12</b> Deferred compensation
				<b>13</b> For third-party sick pay use only
				<b>14</b> Income tax withheld by payer of third-party sick pay
<b>g</b> Employer's address and ZIP code				
<b>h</b> Other EIN used this year				
<b>15</b> State	Employer's state ID number		<b>16</b> State wages, tips, etc.	<b>17</b> State income tax
			<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax
Contact person		Telephone number (     )		For Official Use Only
Email address		Fax number (     )		

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-3** Transmittal of Wage and Tax Statements **2005**

Department of the Treasury  
Internal Revenue Service

**Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration. Photocopies are not acceptable.**

**Do not** send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

**Reminder**

**Separate instructions.** See the 2005 Instructions for Forms W-2 and W-3 for information on completing this form.

**Purpose of Form**

Use Form W-3 to transmit Copy A of Form(s) W-2, Wage and Tax Statement. Make a copy of Form W-3 and keep it with Copy D (For Employer) of Form(s) W-2 for your records. Use Form W-3 for the correct year. **File Form W-3 even if only one Form W-2 is being filed.** If you are filing Form(s) W-2 on magnetic media or electronically, **do not** file Form W-3.

**When To File**

File Form W-3 with Copy A of Form(s) W-2 by February 28, 2006.

**Where To File**

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration  
Data 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 **Publication 15 (Circular E), Employer's Tax Guide**, for a list of IRS-approved private delivery services.

**Do not** send magnetic media to the address shown above.

**For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D of Form W-2.**





**Delete**

## **Complexity**

**e-file your clients' taxes**

**More forms than ever can be submitted electronically**

**93% of tax professionals say e-file makes their lives easier\***

**9 out of 10 say e-file is the way of the future\*\***

**► [www.irs.gov/efile](http://www.irs.gov/efile)**



**consider it done**

\*IRS Practitioner Business Impact Study 2004, conducted amongst tax practitioners who e-file more than 75% of returns electronically. \*\*IRS Practitioner Business Impact Study 2004, conducted amongst all tax professionals surveyed.



# If You Make More Than One Tax Payment a Year... EFTPS is for you!

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▶ **The Electronic Federal Tax Payment System—EFTPS** is a secure, easy and convenient way for businesses and individuals to make federal tax payments via the Internet or phone. And it's FREE from the U.S. Department of the Treasury! Introduced in 1996, EFTPS provides a more efficient method for taxpayers to make federal tax payments. Today, millions of businesses and individuals are enrolled in EFTPS.

▶ **Whether you're a business or an individual with EFTPS** you have the convenience of making your tax payments from your home or office, 24 hours a day, 7 days a week. Plus a live EFTPS Customer Service representative is always available 24/7 as well. The system is ideal for all businesses, and especially for Form 1040ES individual taxpayers that make quarterly estimated payments.

▶ **EFTPS gives you choices of how you want to make your tax payments.** You can use the secure EFTPS website or use the automated phone system to make your federal tax payments. Both of these payment methods are interchangeable.

▶ **You can schedule all of your payments in advance** (120 days for businesses, and 365 days for individuals), and you can make weekly or monthly payments if you prefer. You can cancel payments anytime up to two business days in advance of the settlement date.

You can also access your tax payment history for up to 16 months online or by calling an EFTPS Customer Service Representative. An excellent, convenient way to keep track of your EFTPS federal tax payments.

▶ **Every EFTPS transaction receives an immediate EFT Acknowledgement Number** that serves as a receipt of your payment instructions. This number is used for checking payment status, tracking and communicating with the IRS.

In addition to EFTPS, the U.S. Department of the Treasury offers 2 other payment methods to pay federal taxes:

•**Electronic Funds Withdrawal:** Businesses and individuals filing balance due returns can e-file and pay at the same time by authorizing an electronic funds withdrawal from their bank account. This is a free payment option available to e-filers. Most payments can be scheduled for withdrawal on a future date up to the return due date.

•**Credit Card Payments:** Individuals and certain businesses (Form 941 and 940 filers) filing balance due returns can pay the balance using a credit card. This option is available to taxpayers (electronic and paper filers) through private sector companies. These companies charge a fee for the service.

**To enroll or learn more about EFTPS visit [www.eftps.gov](http://www.eftps.gov), or call 1-800-555-4477.**

**To learn more about all electronic payment options, visit [www.irs.gov](http://www.irs.gov) (keyword: e-pay).**

**EFTPS — Electronic Federal Tax Payment System**  
*secure ▶ easy ▶ convenient ▶ accurate*

