

Rev. Proc. 2003–30, General Rules and Specifications for Substitute Forms W–2 and W–3; Correction

Announcement 2003–41

This document contains corrections to Rev. Proc. 2003–30, 2003–17 I.R.B. 822, the specifications for the private printing of paper and laser-printed substitute Form W–2, *Wage and Tax Statement*, and Form W–3, *Transmittal of Wage and Tax Statements*.

As published in the Internal Revenue Bulletin on April 28, 2003, Rev. Proc. 2003–30 contains errors that may be misleading and are in need of correction. Accordingly, the below sections of Rev. Proc. 2003–30 are corrected to read as follows:

* * *

Part B, Section 1A* * *

.12 The checkboxes in box 13 of Form W–2 (Copy A) must be .14 inches each; the spacing on each side of the 3 checkboxes is .36 inches; the space after the 3rd checkbox is .46 inches (see Exhibit A). The checkboxes in box b of Form W–3 **must** be .14 inches (see Exhibit B).

* * *

Exhibit A***

This exhibit was corrected to accurately reflect the requirements listed in Part B, Section 1A.06. See revised exhibit, attached.

* * *

Exhibit B***

This exhibit was corrected to accurately reflect the requirements listed in Part B,

Section 1A.06 and Section 1A.08. See revised exhibit, attached.

* * *

Exhibit D***

This exhibit was corrected to accurately reflect the requirements listed in Part B, Section 2. See revised exhibit, attached.

* * *

Exhibit E and Exhibit F***

This exhibit was corrected to accurately reflect the requirements listed in Part B, Section 1B.01(11). See revised exhibit, attached.

* * *

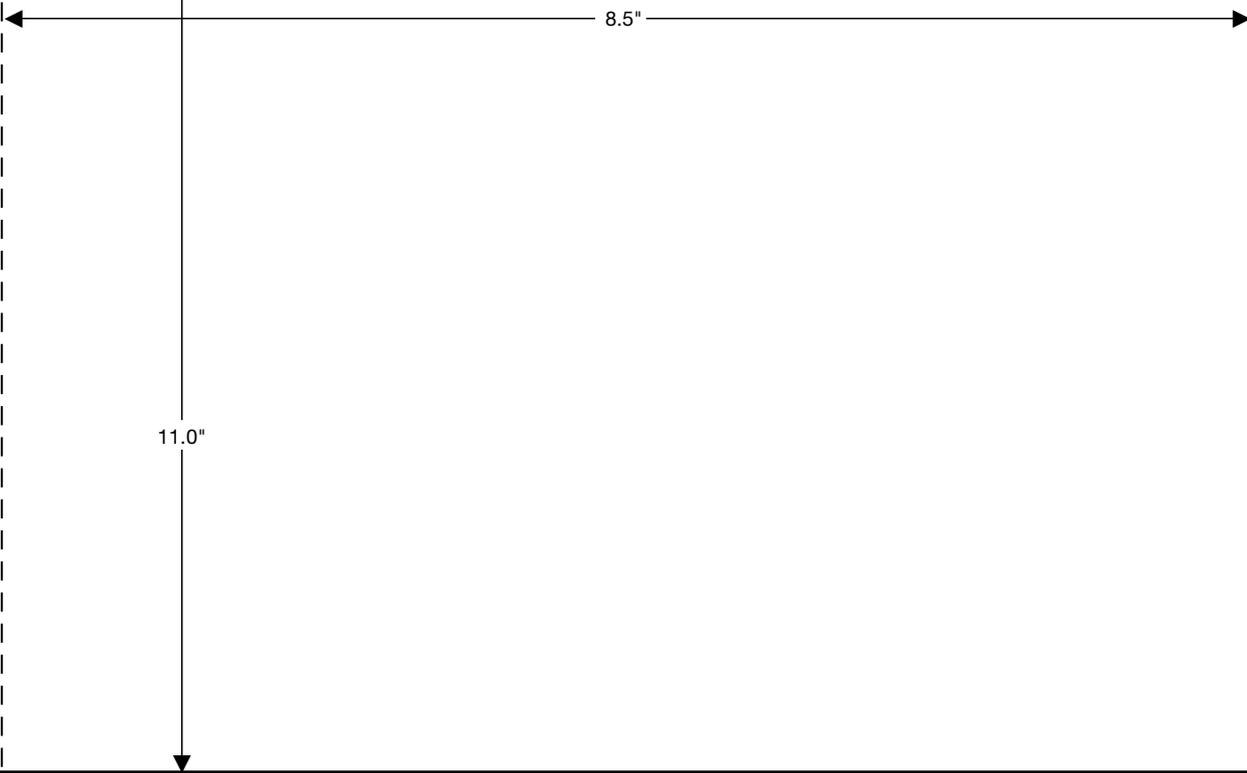
FOR FURTHER INFORMATION CONTACT: Paul Finger of the Special Products Branch, Tax Forms and Publications Division, at (202) 622–4078 (not a toll-free number).

**Exhibit
A
Form
W-2
(Copy A)**
(Red Ink)

a Control number 1.6" ← 22222 → .94" ↑		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0008 4.82" ←		.375" ↑	
b Employer identification number ← 4.4" →		.4" ↑ .14" ↑ .1" ↑		1 Wages, tips, other compensation \$		2 Federal income tax withheld \$	
c Employer's name, address, and ZIP code ← 4.4" →		3 Social security wages \$		4 Social security tax withheld \$.2" ↑	
		5 Medicare wages and tips \$ ← 1.8" →		6 Medicare tax withheld \$ ← 1.8" →			
		7 Social security tips \$		8 Allocated tips \$			
d Employee's social security number		9 Advance EIC payment \$		10 Dependent care benefits \$			
e Employee's first name and initial Last name 4.94" ←		11 Nonqualified plans \$		12a See instructions for box 12 \$		4.56" ←	
		13 Statutory employee Retirement plan Third-party sick pay 2" ← .36" ← .36" ← .46" ←		12b \$			
		14 Other ← 8.0" → .14" ↓		12c \$			
f Employee's address and ZIP code		12d \$		15 State Employer's state ID number \$		16 State wages, tips, etc. \$	
				17 State income tax \$		18 Local wages, tips, etc. \$	
				19 Local income tax \$		20 Locality name	

Form **W-2** **Wage and Tax Statement** **2003** Department of the Treasury—Internal Revenue Service
Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
 Cat. No. 10134D

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**Exhibit
B
Form
W-3**
(Red Ink)

DO NOT STAPLE OR FOLD

a Control number 1.6" 33333 94" For Official Use Only ▶ MB No. 1545-0008 5.46"			
b Kind of Payer 941.36" Military .36" 943 CT-1 .14" Hshld. emp. Medicare gov't emp. Third-party sick pay .36"	1 Wages, tips, other compensation \$		2 Federal income tax withheld \$
	3 Social security wages \$		4 Social security tax withheld \$
c Total number of Forms W-2 1.6"	d Establishment number 1.9" .14"	5 Medicare wages and tips \$	6 Medicare tax withheld \$
e Employer identification number 3.5"	7 Social security tips 2.3"		8 Allocated tips 2.2"
f Employer's name 8.0"		9 Advance EIC payments \$	10 Dependent care benefits \$
		11 Nonqualified plans \$	12 Deferred compensation \$
		13 For third-party sick pay use only	
g Employer's address and ZIP code		14 Income tax withheld by payer of third-party sick pay \$	
h Other EIN used this year			
15 State Employer's state ID number	16 State wages, tips, etc. \$	17 State income tax \$	
	18 Local wages, tips, etc. \$	19 Local income tax \$	
Contact person	Telephone number ()	For Official Use Only	
E-mail address	Fax number ()		

4.8"

.375"

.2"

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** **2003** 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.

An Item To Note

Separate instructions. See the separate **2003 Instructions for Forms W-2 and W-3** for information on completing this form.

Purpose of Form

Use this form 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 March 1, 2004.

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 **Circular E, Employer's Tax Guide** (Pub. 15), for a list of IRS approved private delivery services.

Do not send magnetic media to the address shown above.

8.5"

For Privacy Act and Paperwork Reduction Act Notice, see the 2003 Instructions for Forms W-2 and W-3.

Cat. No. 10159Y

11.0"

Form W-2 Wage and Tax Statement

b Employer identification number		1 Wages, tips, other compensation		2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
d Employee's social security number						
e Employee's name						
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Copy C for EMPLOYEE'S RECORDS.

Department of the Treasury—Internal Revenue Service

1 Wages, tips, other compensation		2 Federal income tax withheld	
3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		6 Medicare tax withheld	
Employer identification number			
Employer's name, address, and ZIP code			
Employee's social security number			
Employee's name			
Employee's address and ZIP code			
15 State	Employer's state ID number	18 Local wages, tips, etc.	
16 State wages, tips, etc.		19 Local income tax	
17 State income tax		20 Locality name	

Form W-2
Wage and Tax
Statement

Exhibit D
Form W-2
Alternative Employee Copies
(Illustrating Horizontal and Vertical Formats)

▲
Horizontal Format

Note: Exhibit D provides examples of employee copies of Form W-2 only. For examples of Copy A, see Exhibit A or Exhibit E. For the specifications of Copy A, which must be filed with the SSA, see Part B, sections 1A and 1B.

The core data boxes are 1 through 6 and, if applicable, 15 through 20. The core data must be similarly positioned, exactly numbered, and exactly titled as shown for each format. Other data may be placed in unoccupied areas based upon the employer's needs. Form identification may be placed before or after the core data. However, the employer's non-core elements may be positioned only between the sections of core data.

Exhibit E Form W-2 (Copy A)

(Laser-Printed)

This form may be subject to change.

a Control number 1.6" → 22222 ← .9" → Void ← .7" →		For Official Use Only ▶ OMB No. 1545-0008		4.3"		
b Employer identification number		1 Wages, tips, other compensation	2 Federal income tax withheld		5"	
c Employer's name, address, and ZIP code 4.1" →		3 Social security wages	4 Social security tax withheld			
		5 Medicare wages and tips	6 Medicare tax withheld			
		7 Social security tips	8 Allocated tips			
d Employee's social security number		9 Advance EIC payment	10 Dependent care benefits			
e Employee's first name and initial 1.9" → Last name 2.2" →		11 Nonqualified plans		12a See instructions for box 12 ← .5" → ← 1.2" →		
f Employee's address and ZIP code 7.5" →		13 Statutory employee Retirement plan Third-party sick pay 1.7" →		12b		
		14 Other		12c		
				12d		
15 State Employer's state ID number ← .4" → 1.8" →	16 State wages, tips, etc. 1.2" →	17 State income tax 1.1" →	18 Local wages, tips, etc. 1.2" →	19 Local income tax 1.1" →	20 Locality name ← .7" →	

Form W-2 Wage and Tax Statement

2003

Department of the Treasury—Internal Revenue Service

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11"

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

Do Not Cut, Fold, or Staple Forms on This Page

a Control number 22222		Void		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number		1 Wages, tips, other compensation	2 Federal income tax withheld		5"	
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld			
		5 Medicare wages and tips	6 Medicare tax withheld			
		7 Social security tips	8 Allocated tips			
d Employee's social security number		9 Advance EIC payment	10 Dependent care benefits			
e Employee's first name and initial Last name		11 Nonqualified plans		12a See instructions for box 12		
f Employee's address and ZIP code		13 Statutory employee Retirement plan Third-party sick pay		12b		
		14 Other		12c		
				12d		
15 State Employer's state ID number ← .4" → 1.8" →	16 State wages, tips, etc. 1.2" →	17 State income tax 1.1" →	18 Local wages, tips, etc. 1.2" →	19 Local income tax 1.1" →	20 Locality name ← .7" →	

Form W-2 Wage and Tax Statement

2003

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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

Exhibit F Form W-3

(Laser-Printed)

This form may be subject to change.

a Control number 33333		For Official Use Only ▶ OMB No. 1545-0008	
b Kind of Payer 941 Military 943		1 Wages, tips, other compensation	2 Federal income tax withheld
c Total number of Forms W-2 1.6"		3 Social security wages	4 Social security tax withheld
d Establishment number 1.6"		5 Medicare wages and tips	6 Medicare tax withheld
e Employer identification number 3.2"		7 Social security tips	8 Allocated tips
f Employer's name 7.5"		9 Advance EIC payments	10 Dependent care benefits
g Employer's address and ZIP code		11 Nonqualified plans	12 Deferred compensation
h Other EIN used this year		13 For third-party sick pay use only	
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax
		18 Local wages, tips, etc.	19 Local income tax
Contact person		Telephone number	For Official Use Only 0000/0000
E-mail 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**

2003

Department of the Treasury
Internal Revenue Service

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When To File

File Form W-3 with Copy A of Form(s) W-2 by March 1, 2004.

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 **Circular E, Employer's Tax Guide (Pub. 15)**, for a list of IRS approved private delivery services.

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