

Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2014 General Instructions for Forms W-2 and W-3. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You also can get forms and instructions at IRS.gov.

Caution. *Do not send the SSA Forms W-2 and W-3 that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See E-filing, later.*

Due dates. By February 2, 2015, furnish Copies B, C, and 2 to each person who was your employee during 2014. By March 2, 2015, send Copy A of Form(s) W-2 and W-3 to the SSA. However, if you file electronically, the due date is March 31, 2015. See the separate instructions.

Need help? If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment for persons who are deaf, hard of hearing, or have a speech disability, call 304-579-4827 (not toll free). The hours of operation are 8:30 a.m. to 4:30 p.m. Eastern time.

E-filing. If you file 250 or more Form(s) W-2, you must file electronically. Even if you are not required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 50 Form(s) W-2 at a time over the Internet. When you e-file with the SSA, no separate Form W-3 filing is required. An electronic Form W-3 will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer.

Future developments. Information about any future developments affecting Form W-2 and its instructions (such as legislation enacted after we release them) will be posted at www.irs.gov/w2.