IRS FORM W-3

Instructions:

Select any any line or box for IRS instructions and QuickBooks information and troubleshooting steps.

Select Back to Form to get back to the main form.

For more information see:

- Form W-3: https://www.irs.gov/pub/irs-pdf/fw3.pdf
- Instructions for Form W-3: https://www.irs.gov/pub/irs-pdf/iw2w3.pdf

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DO NOT STAPLE

33333	a Control number	For Official Use Only ▶ OMB No. 1545-0008

b Kind of Payer (Check one) ▶ 941 ☐ Military ☐ 943 ☐ 944 ☐ CT-1 ☐ Hshld. emp. ☐ Medicare govt. emp. ☐	Kind of Employer (Check one) ▶ None apply ☐ 501c non-govt. ☐ State/local non-501c ☐ State/local 501c ☐ Federal govt. ☐ Third-party sick pay (Check if applicable) ☐

c Total number of Forms W-2	d Establishment number	1 Wages, tips, other compensation	2 Federal 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 Allocated tips
		9	10 Dependent care benefits
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 State	Employer's state ID number	14 Income tax withheld by payer of third-party sick pay	
16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
Employer's contact person		Employer's telephone number	For Official Use Only
Employer's fax number		Employer's email address	

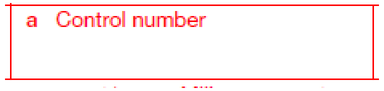
Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

Form **W-3** **Transmittal of Wage and Tax Statements** 2018

Department of the Treasury
Internal Revenue Service

Box a - Control number


a Control number

IRS Instructions:

Control number.
This is an optional box that you may use for numbering the whole transmittal.

How QuickBooks populates this line:

QuickBooks Desktop does not supply this information.

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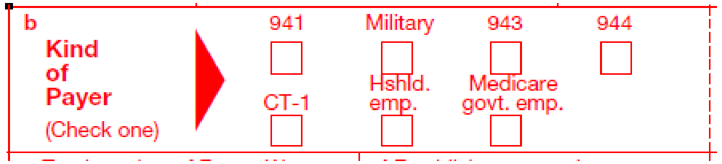
Box b - Kind of Payer



IRS Instructions:

Kind of Payer.
Check the box that applies to you. Check only one box. If you have more than one type of Form W-2, send each type with a separate Form W-3. Note. The “Third-party sick pay” indicator box does not designate a separate kind of payer.

941. Check this box if you file Forms 941 or 941-SS and no other category applies. A church or church organization should check this box even if it is not required to file Forms 941, 941-SS, or 944. If you are a railroad employer sending Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA), check the “CT-1” box.

Military. Check this box if you are a military employer sending Forms W-2 for members of the uniformed services.

943. Check this box if you are an agricultural employer and file Form 943 and you are sending Forms W-2 for agricultural employees. For nonagricultural employees, send their Forms W-2 with a separate Form W-3, checking the appropriate box.

944. Check this box if you file Form 944 (or Formulario 944(SP), its Spanish-language version), and no other category applies.

CT-1. Check this box if you are a railroad employer sending Forms W-2 for employees covered under the RRTA. Do not show employee RRTA tax in boxes 3 through 7. These boxes are only for social security and Medicare information. If you also have employees who are subject to social security and Medicare taxes, send that group's Forms W-2 with a separate Form W-3 and check the “941” checkbox on that Form W-3.

Hshld. emp. Check this box if you are a household employer sending Forms W-2 for household employees and you did not include the household employee's taxes on Forms 941, 941-SS, 943, or 944.

Medicare govt. emp. Check this box if you are a U.S., state, or local agency filing Forms W-2 for employees subject only to Medicare tax. See Government employers.

How QuickBooks populates this line:

QuickBooks Desktop checks the "941 or 941-SS" box as a default, but you can change this on the interview worksheet.

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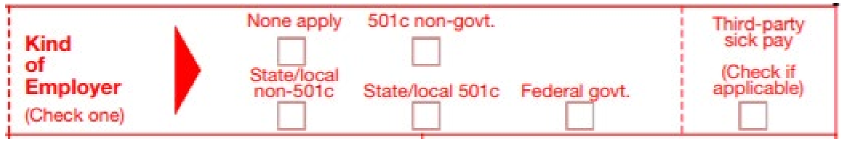
Box b - Kind of Employer



IRS Instructions:

Kind of Employer.
Check the box that applies to you. Check only one box unless the second checked box is “Third-party sick pay.” See Pub. 557, Tax-Exempt Status for Your Organization, for information about 501(c) (3) tax-exempt organizations.

None apply. Check this box if none of the checkboxes discussed next apply to you.

501c non-govt. Check this box if you are a non-governmental tax-exempt section 501(c) organization. Types of 501(c) non-governmental organizations include private foundations, public charities, social and recreation clubs, and veterans organizations. For additional examples of 501(c) non-governmental organizations, see chapters 3 and 4 of Pub. 557.

State/local non-501c. Check this box if you are a state or local government or instrumentality. This includes cities, townships, counties, special-purpose districts, public school districts, or other publicly owned entities with governmental authority.

State/local 501c. Check this box if you are a state or local government or instrumentality, and you have received a determination letter from the IRS indicating that you also are a tax-exempt organization under section 501(c)(3).

Federal govt. Check this box if you are a federal government entity or instrumentality.

How QuickBooks populates this line:

QuickBooks Desktop checks the "None apply" box as a default, but you can change this on the interview worksheet.

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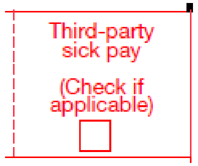
Box b - Third-party sick pay


Third-party sick pay

(Check if applicable)

IRS Instructions:

Third-party sick pay.

Check this box if you are a third-party sick pay payer (or are reporting sick pay payments made by a third party) filing Forms W-2 with the “Third-party sick pay” checkbox in box 13 checked. File a single Form W-3 for the regular and “Third-party sick pay” Forms W-2. See 941.

How QuickBooks populates this line:

QuickBooks Desktop does not check this box.

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Box c - Total number of Forms W-2


c Total number of Forms W-2

IRS Instructions:

Total number of Forms W-2.
Show the number of completed individual Forms W-2 that you are transmitting with this Form W-3. Do not count “Void” Forms W-2.

How QuickBooks populates this line:

QuickBooks Desktop supplies this number based on the number of W-2s included in the interview.

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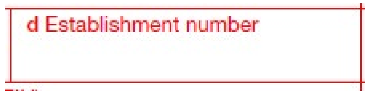
Box d - Establishment number


d Establishment number

IRS Instructions:

Establishment number.

You may use this box to identify separate establishments in your business. You may file a separate Form W-3, with Forms W-2, for each establishment even if they all have the same EIN; or you may use a single Form W-3 for all Forms W-2 of the same type.

How QuickBooks populates this line:

QuickBooks Desktop does not supply this information.

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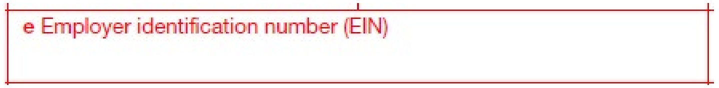
Box e - Employer identification number (EIN)


e Employer identification number (EIN)

IRS Instructions:

Employer identification number (EIN).
Enter the nine-digit EIN assigned to you by the IRS. The number should be the same as shown on your Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040) and in the following format: 00-0000000. Do not use a prior owner's EIN. See Box h Other EIN used this year.

If you do not have an EIN when filing your Form W-3, enter “Applied For” in box e, not your social security number (SSN), and see Box b Employer identification number (EIN).

How QuickBooks populates this line:

QuickBooks Desktop pulls this information from the Federal Employer Identification Number field in the company information window.

How to verify your QuickBooks Desktop result
If the federal ID number is incorrect, click **Save & Close** to close the **Payroll Tax Form** window. You will have to create a new form once you've changed your company ID.

To change your ID, click **Company** > **My Company**. Click the edit icon and **Company Identification**. Enter the correct EIN in the Federal Employer Identification Number field, and click **OK**. When you return to the Form W-3, the newly entered ID number is displayed in box e.

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Box f - Employer's name

f Employer's name

IRS Instructions:

Employer's name.

Enter the same name as shown on your Forms 941, 941-SS, 943, 944, CT-1, or Schedule H (Form 1040).

How QuickBooks populates this line:

QuickBooks Desktop pulls this information from the company information provided in the "Legal Information" section of the company information window. Assisted Payroll customers will see their customer number, also known as the Payroll Service ID, here as well.

How to verify your QuickBooks Desktop result

If there is an error in the company name, click **Save & Close** to close the Payroll Tax Form window. You will have to create a new form once you've corrected your company name.

Click **Company** > **My Company**. Click the edit icon a and make any necessary correction to the name, and click **OK**. When you return to the W-3, the new name information is displayed in box f.

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Box g - Employer's address and ZIP code


g Employer's address and ZIP code

IRS Instructions:

Employer's address and ZIP code.
Enter your address.

How QuickBooks populates this line:

QuickBooks Desktop pulls this information from the company information provided in the "Legal Information" section of the company information window.

How to verify your QuickBooks Desktop result
If the company's address has changed, click Save & Close to close the Payroll Tax Form window. You will have to create a new form once you've change your company address.

Click **Company** > **My Company**. Click the edit icon make any necessary correction to the address, and click **OK**. When you return to the W-3, the new address information is displayed in box g.

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Box h - Other EIN used this year.


h Other EIN used this year

IRS Instructions:

Other EIN used this year.
If you have used an EIN (including a prior owner's EIN) on Forms 941, 941-SS, 943, 944, or CT-1 submitted for 2018 that is different from the EIN reported on Form W-3 in box e, enter the other EIN used. Agents generally report the employer's EIN in box h. See Agent reporting.

How QuickBooks populates this line:

QuickBooks Desktop does not supply this information.

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Boxes 1 through 8

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
7 Social security tips	8 Allocated tips

IRS Instructions:

Boxes 1 through 8.
Enter the totals reported in boxes 1 through 8 on the Forms W-2.

How QuickBooks populates this line:

QuickBooks Desktop supplies this total from the Forms W-2 included in the interview.

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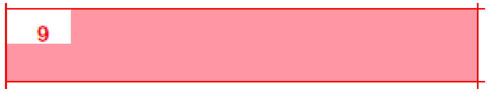
Box 9



IRS Instructions:

Box 9.

Do not enter an amount in box 9

How QuickBooks populates this line:

QuickBooks Desktop leaves this box empty.

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Box 10 - Dependent care benefits (not applicable to Forms W-2AS, W-2CM, W-2GU, and W-2VI)

10 Dependent care benefits

IRS Instructions:

Dependent care benefits (not applicable to Forms W-2AS, W-2CM, W-2GU, and W-2VI).
Enter the total reported in box 10 on Forms W-2.

How QuickBooks populates this line:

QuickBooks Desktop supplies this total from the Forms W-2 included in the interview.

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Box 11 - Nonqualified plans

10 Dependent care benefits

IRS Instructions:

Nonqualified plans.
The purpose of box 11 is for the SSA to determine if any part of the amount reported in box 1 or boxes 3 and/or 5 was earned in a prior year. The SSA uses this information to verify that they have properly applied the social security earnings test and paid the correct amount of benefits.

Report distributions to an employee from a nonqualified plan or nongovernmental section 457(b) plan in box 11. Also report these distributions in box 1. Make only one entry in this box. Distributions from governmental section 457(b) plans must be reported on Form 1099-R, not in box 1 of Form W-2.

Under nonqualified plans or nongovernmental 457(b) plans, deferred amounts that are no longer subject to a substantial risk of forfeiture are taxable even if not distributed. Report these amounts in boxes 3 (up to the social security wage base) and 5. Do not report in box 11 deferrals included in boxes 3 and/or 5 and deferrals for current year services (such as those with no risk of forfeiture).

CAUTION: If you made distributions and also are reporting any deferrals in boxes 3 and/or 5, do not complete box 11. See Pub. 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and Form SSA-131, Employer Report of Special Wage Payments, for instructions on reporting these and other kinds of compensation earned in prior years. However, **do not file Form SSA-131 if this situation applies and the employee was not 61 years old or more during the tax year for which you are filing Form W-2.**

Unlike qualified plans, NQDC plans do not meet the qualification requirements for tax-favored status for this purpose. NQDC plans include those arrangements traditionally viewed as deferring the receipt of current compensation. Accordingly, welfare benefit plans, stock option plans, and plans providing dismissal pay, termination pay, or early retirement pay generally are not NQDC plans.

Report distributions from NQDC or section 457 plans to beneficiaries of deceased employees on Form 1099-MISC, not on Form W-2.

Military employers must report military retirement payments on Form 1099-R.

TIPS: Do not report special wage payments, such as accumulated sick pay or vacation pay, in box 11. For more information on reporting special wage payments, see Pub. 957.

How QuickBooks populates this line:

QuickBooks Desktop supplies this total from the Forms W-2 included in the interview.

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Box 12 - Deferred compensation

12a Deferred compensation

IRS Instructions:

Deferred compensation.
Enter the total of all amounts reported with codes D through H, S, Y, AA, BB, and EE in box 12 on Forms W-2. Do not enter a code.

CAUTION: The total of Form W-2 box 12 amounts reported with codes A through C, J through R, T through W, Z, DD, FF, GG, and HH is not reported on Form W-3

How QuickBooks populates this line:

QuickBooks Desktop supplies this total from the Forms W-2 included in the interview.

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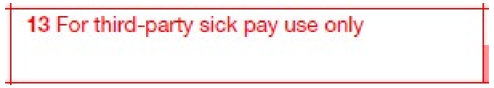
Box 13 - For third-party sick pay use only


13 For third-party sick pay use only

IRS Instructions:

For third-party sick pay use only.

Leave this box blank. See Form 8922. Leave this box blank. See Form 8922.

How QuickBooks populates this line:

QuickBooks Desktop does not supply this information.

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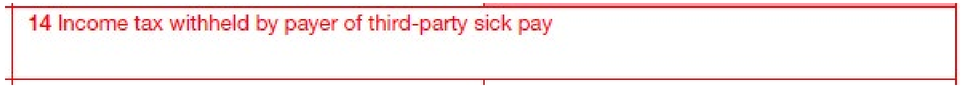
Box 14 - Income tax withheld by payer of third-party sick pay


14 Income tax withheld by payer of third-party sick pay

IRS Instructions:

Income tax withheld by payer of third-party sick pay.
Complete this box only if you are the employer and have employees who had federal income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all of your employees. Although this tax is included in the box 2 total, it must be separately shown here.

How QuickBooks populates this line:

QuickBooks Desktop does not supply this information.

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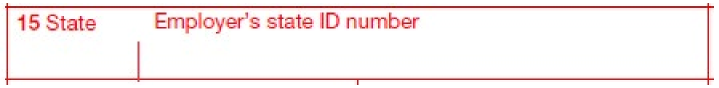
Box 15 - State/Employer's state ID number (territorial ID number for Forms W-2AS, W-2CM, W-2GU, and W-2VI)


15 State | Employer's state ID number

IRS Instructions:

State/Employer's state ID number (territorial ID number for Forms W-2AS, W-2CM, W-2GU, and W-2VI).
Enter the two-letter abbreviation for the name of the state or territory being reported on Form(s) W-2. Also enter your state- or territory-assigned ID number. If the Forms W-2 being submitted with this Form W-3 contain wage and income tax information from more than one state or territory, enter an “X” under “State” and do not enter any state or territory ID number.

Federal employers reporting income taxes paid to the CNMI under the 5517 agreement, enter the employer’s identification number in box 15. See Federal employers in the CNMI, earlier, for more information.

How QuickBooks populates this line:

QuickBooks Desktop automatically fills in this box based on the state income tax withheld.

How to verify your QuickBooks Desktop result
If the state information entered by the program is incorrect, or if the program did not enter anything, enter the correct state identification number. Changing the entry on this line supersedes any entry made by QuickBooks Desktop but does not change any data in QuickBooks Desktop itself.

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Boxes 16 through 19 (not applicable to Forms W-2AS, W-2CM, W-2GU, and W-2VI)

16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax

IRS Instructions:

Boxes 16 through 19 (not applicable to Forms W-2AS, W-2CM, W-2GU, and W-2VI).
Enter the total of state/local wages and income tax shown in their corresponding boxes on the Forms W-2 included with this Form W-3. If the Forms W-2 show amounts from more than one state or locality, report them as one sum in the appropriate box on Form W-3. Verify that the amount reported in each box is an accurate total of the Forms W-2.

Federal employers reporting income taxes paid to the CNMI under the 5517 agreement, enter the total of CNMI wages on the Forms W-2 in box 16. Enter the total of income taxes shown on the Forms W-2 paid to the CNMI in box 17. See Federal employers in the CNMI, earlier, for more information.

How QuickBooks populates this line:

QuickBooks Desktop supplies this total from the Forms W-2 included in the interview.

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