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, p	orm W-2 Wage and Tax Statement 2023 Dept. of the Treasury — Il is information is being furnished to the IRS. If you are required to fine a tax return, a negligence markly or other stanction may be imposed on you. If this recome is taxable and you tall to report it.	L4UP 52 paper forms must comply with IHS standards and be machine readable.	05
		Photocopies are not acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and	
		Form(s) W-2 show the correct tax year and employer identification number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for 4 years.	When To File Paper Forms
		E-Filing The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free	Mail Form W-3 with Copy A of Form(s) W-2 by January 31, 2024. Where To File Paper Forms
		 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 	Send this entire page with the entire Copy A page of Form(s) W-2 to: Social Security Administration
		50 Forms W-2 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). 	Direct Operations Center Wilkes-Barre, PA 18769-0001 Note: If you use "Certified Mail" to file, change the ZIP code to
		W-2 Online fill-in forms or file uploads will be on time if submitted by January 31, 2024. For more information, go to www.SSA.gov/bso. First-	"18/59-0002." If you use an IHS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18/02-7997." See Pub. 15 (Circular E), Employer's Tax
		time filers, select "Register"; returning filers, select "Log In."	Guide, for a list of IHS-approved private delivery services.
		For Privacy Act and Paperwork Reductio	n Act Notice, see the separate instructions.