

Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled 2007 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 can also get forms and instructions from the IRS website at www.irs.gov.

Caution. *Because the SSA processes paper forms by machine, you cannot file with the SSA Forms W-2 and W-3 that you print from the IRS website. Instead, you can use the SSA website at www.ssa.gov/employer/bsohbnew.htm to create and file electronically “fill-in” versions of Forms W-2 and W-3.*

Due dates. Furnish Copies B, C, and 2 to the employee generally by January 31, 2008.

File Copy A with the SSA generally by February 29, 2008. Send all Copies A with Form W-3, Transmittal of Wage and Tax Statements. However, if you file electronically, the due date is March 31, 2008.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Forms W-2 and W-3 to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Section 6051 and its regulations require you to furnish wage and tax statements to employees and to the Social Security Administration. Section 6109 requires you to provide your employer identification number (EIN). If you fail to provide this information in a timely manner, you may be subject to penalties.

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 section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and/or criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are: **Form W-2**—30 minutes, and **Form W-3**—28 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making these forms 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, IR-6526, Washington, DC 20224. **Do not** send Forms W-2 and W-3 to this address. Instead, see *Where to file* in the Instructions for Forms W-2 and W-3.