This information was current at the time of posting, but SSA policy is subject to change

1. **If you have less than 10 employees, do you still have to file electronically?**

   The Taxpayer First Act final regulation does not factor in the number of employees. As of tax year 2023, if you have 10 or more information returns, you must file them electronically. An information return is a tax document that reports certain payments during the calendar year to the IRS and the person you paid. The IRS requires aggregating all information returns to decide if electronic filing is mandatory or if paper filing is allowed.

   Please see IRS Website E-file information returns | Internal Revenue Service and Filing Information Returns Electronically (FIRE) | Internal Revenue Service for more information.

2. **I have questions regarding IRS forms, 1099, 1095, 8508, 8509, 941, and 940, where can I go to find more information?**

   Please visit www.irs.gov for more information.

   Get answers to your questions about transmitter control codes and filing information returns electronically. IRIS application for TCC | Internal Revenue Service

   NOTE: A TCC is not required to file W-2/W-3 reports with the SSA.

3. **Is this a mandatory requirement for local government agencies to do? i.e. village and towns.**

   For State and Local regulations, please contact your State or Local municipality.

   Note: SSA does not forward any State or Local information.

4. **How do I secure a waiver or exemption from the IRS?**

   Request the waiver by submitting Form 8508, Request for Waiver from Filing Information Returns Electronically and for more information on 'Electronic Filing Waivers and Exemptions and Filing Extensions' please visit, Topic no. 803, Electronic filing waivers and exemptions and filing extensions.

5. **Is there a list of authorized 3rd party vendors we can use to submit the W-2s electronically?**

   SSA does not provide a specific list of vendors for wage submissions. You are free to choose vendors that best meet your needs and requirements.

6. **If you are a CPA or 3rd party submitter, do you need to register for a credential to file W-2/W-3 reports with the SSA?**

   Yes, and after successful registration, you have the option to add additional EIN's to the same account. You will be able to submit for multiple EIN's with one credential.

7. **How can I find out who submitted W-2 information to SSA last year?**

    After logging into BSO, use the [Employer Report Status](#) to check your wage report submitted for your company by a third-party.

8. **Do I use the same ID.me credential to submit a W-2/W-3 for myself?**

    Yes, you can use your existing ID.me credential to submit an electronic W-2/W-3 for yourself.

9. **Why do I need to provide my personal Social Security number to complete W-2's?**

    We are committed to protecting your information and benefits. That's why we ask for personal information to verify your identity. We work with external Credential Service Providers to securely verify your identity. We do this to protect your data while making our online activation s easy for you to use.

    Your personal and business accounts will remain separate but will use the same credentials.

10. **I have an ID.me credential, but it says I do not have access to any services.**

    After you have created your credential, log into BSO and Request New Services that can include SSNVS, wage reporting and AccuWage. [Registration and Access to Services Handbook](#).

11. **What's the address to mail paper W-2's/W-3's forms?**

    Please review [Paper Forms W-2 & Instructions](#) for more information on where to mail paper W-2/W-3 reports.

12. **Do we need activation code every year?**

    No, once you have activated wage reporting services, you do not need to receive the activation code again for that service.

13. **How do I remove a previous employees access to my employer account?**

    Please contact our Employer Reporting Service Center with wage reporting questions or problems. Phone: 1-800-772-6270 (TTY 1-800-325-0778) Monday through Friday, 7:00 a.m. to 5:30 p.m., Eastern Time. [E-mail: employerinfo@ssa.gov.](#)

14. **What if I have a BSO account with my old CPA firm, do I need a new BSO account to file with my new firm?**

    No, you do not need a new BSO account, after you log in you are able to change your employer information and add a new EIN. [Electronic W-2 Filing User Handbook](#).

15. Are the credentials sent in postal mail?

No, after you successfully register with either ID.me or Login.gov, you will have an electronic credential, that is your credentialing information you use for every subsequent sign in. You will not be mailed credentials.

16. Can you enter W-2's manually, or do you have to upload a file?

It is your choice to either use W-2 Online or the Wage File Upload application based on your company needs.

17. What is the EFW2 format?

EFW2 is the electronic filing format for forms W-2. Here is the webpage [Specifications for Filing Forms W-2 and W-2c](#) to view.

18. Do I use my personal email, Login.gov or should I create a separate one for work-related items?

You do not need a separate credential. To sign into BSO start at www.ssa.gov/bso to view your personal information start at www.ssa.gov.

Business Services Online (BSO) - Businesses and appointed representatives use BSO to report wages, manage payee reports, verify Social Security numbers, and conduct other services online.

19. I only have 4 employees. Do I have to use wage file upload (EFW2)?

You have the option to use W-2 Online, for more information visit [Electronic W-2 Filing User Handbook](#).

20. What happens after you request services?

After you have requested access to BSO's wage reporting services, you will receive a mailed activation code. Please review the Activation Code section of the [Registration and Access to Services Handbook](#).

21. What is the control number for the W-2?

According to the IRS [2024 General Instructions for Forms W-2 and W-3](#) it states:

Box d—Control number. You may use this box to identify individual Forms W-2. You do not have to use this box.

22. How do I handle SSA and IRS mismatch wage report notice?

Please review our Reconciliation page with instructions on how to respond to an IRS/SSA Reconciliation notice [Employer Reconciliation Process.](#)

23. I submitted reports that have returned with errors. Can I delete the file and start over?

Please contact our Employer Reporting Service Center with wage reporting questions or problems. Phone: 1-800-772-6270 (TTY 1-800-325-0778) Monday through Friday, 7:00 a.m. to 5:30 p.m., Eastern Time. E-mail: employerinfo@ssa.gov.

24. Can you print employee copies from SSA?

Yes, W-2/W-2c Online allows you to print out copies for your employees. https://www.ssa.gov/employer/bsohbnew.htm.

25. Can you submit W-2 reports using W-2 online without an activation code?

No, to use the BSO application and electronically submit your W-2/W-2c online you must request wage reporting services that will require an activation code be mailed to your employer address.

26. If I have pre-printed forms for the W-2's, can I submit those as PDFs?

No, you must use the BSO application to submit your W-2/W-3 reports to SSA.

27. Can Third Party Sick Pay W-2's be created through W-2 online or only EFW2 and paper?

Yes, you have the option of reporting third Party sick pay using W-2 Online, Wage File Upload or on paper.

28. For W-2 online, do I have to manually enter the employee info?

Yes, using W-2 online you enter in all the employee information manually on the "Enter W-2 Information" screen. However, if you used W-2 online last year, you may choose to pre-fill some of your employee's data, such as their name, SSN, and address.

Electronic W-2/W-2c Filing Handbook

29. I received a BSO User ID. Do I need another number to start my submissions of the W-2's?

Yes, after you Request New Services, an activation code will be mailed to your employer address needed to activate the wage reporting services.   For more information, visit our How to Register and Get an Activation Code to Use BSO webpage.

Note: You can use your existing BSO User ID, you do not need to create a new one.

30. I use a third party to process the W-2s, do I still need an activation code?

No, if you use a 3rd party submitter, you do not need to request wage reporting services and receive an activation code.

31. What is the difference between a W-2c and W-2 and when should I file these forms?

The main differences between a W-2 and W-2c are:

W-2: An initial report that shows annual wages, tips, and other compensation, along with taxes withheld.

Every employer engaged in a trade or business who pays remuneration, including noncash payments of $600 or more for the year (all amounts if any income, social security, or Medicare tax was withheld) for services performed by an employee must file a Form W-2 for each employee (even if the employee is related to the employer) from whom:

- Income, Social Security, or Medicare tax was withheld.
- Income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate.

W-2c: Corrects mistakes on previously filed W-2 forms.

Use Form W-2c to correct errors on Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c filed with the SSA. Also use Form W-2c to provide corrected Forms W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c to employees.

For complete instructions on when to file a W-2/W-3 and/or W-2c/W-3c, view the IRS instructions here: About Form W-2, Wage and Tax Statement | Internal Revenue Service and About Form W-2 C, Corrected Wage and Tax Statements | Internal Revenue Service.

32. If you had a 3rd party previously submit your W-2's and you need to submit a W-2c for prior years, do you need to have the 3rd party submit it?

You can choose who submits the corrected form, but ensure your employee receives a copy.

33. Do I need to file a W-3c/W-2c with the SSA to correct Boxes 15 through 20 – State/Local tax information?

No, employers and third parties should not file W-3c/W-2c forms with SSA to correct Boxes 15 through 20 – State/Local tax information. Give your employee(s) Copy B and send the appropriate copy to the State and/or local agency.

The IRS maintains a website that can assist you in contacting your State about how to file; please visit: State Government Websites - IRS.gov.

Electronic W-2/W-2c Filing User Handbook for Tax Year 2024 Section 2.4.1 State and Local Data.

34. Can you truncate the SSN?

Yes, here is the information from our handbook:

SSN Truncation: to reduce the risk of identity theft, you may choose to truncate the Social Security Numbers (SSNs) on the PDFs you give to your employees by selecting the check box labeled "SSNs will be truncated (Format *****1234); if you choose not to truncate the SSNs, please select the check box labeled "SSNs will be fully displayed (Format 123456789). Once the forms are submitted to SSA, you may not change your selection.

[BSO Electronic W-2 Filing User Handbook Section 2.5.3.5](#)

35. When I login using my work Login.gov it pulls up my personal social security information and not the BSO application. How do I access the BSO application to request services?

If you sign into your personal mySSA account, you will be directed to your personal account and will be unable to request any BSO services. To access the BSO application you may either:

- Select the "Account" link from the top right corner of www.ssa.gov/employer or,

- From the BSO Welcome Page at www.ssa.gov/bso/bsowelcome.htm select either '*Sign in*' or the '*Create account*' link from the "Employers" section.

- From January through February, select the BSO link from www.ssa.gov.

36. How do I print the W-2, and W-3?

The W-2 online application enables printing forms for employees. Printing is unavailable in the wage file upload application.

[Electronic W-2 Filing User Handbook](#)

37. Is the SSNVS the same as E-Verify?

Although they are similar, they are not the same.

The [Social Security Number Verification Service](#) - This free online service allows registered users to verify that the names and Social Security numbers of hired employees match Social Security's records.

E-Verify is a free Internet based system operated by the Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA) that allows participating employers to electronically verify the employment eligibility of their newly hired employees.

38. Would we use AccuWage and E-Verify?

Yes, AccuWage and E-Verify are two different services:

[AccuWage Online](#) is a free internet application offered by the Social Security Administration (SSA) that enables you to check EFW2 (W-2 Wage and Tax Statement)

and EFW2C (W-2c Corrected Wage and Tax Statement) formatted wage files for format correctness before submitting them to SSA.

E-Verify is a free Internet based system operated by the Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA) that allows participating employers to electronically verify the employment eligibility of their newly hired employees.

39. Should you use AccuWage and/or SSNVS prior to submitting your file?

We recommend that you use AccuWage prior to submitting your file. SSNVS can be used either before or after file submission.

Note: Both are optional services but are recommended to enhance accuracy and correctness of your file.

40. How can you create a .txt file for upload?

Contact your software provider for instructions on converting your file to .txt or zipping it.

41. How do you .zip a file?

To zip a file, please refer to the [AccuWage Online FAQs](#) question #9.

42. Does AccuWage verify a social security number?

No, AccuWage Online does not verify a social security number. It is a free internet application offered by the Social Security Administration (SSA) that enables you to check EFW2 (W-2 Wage and Tax Statement) and EFW2C (W-2c Corrected Wage and Tax Statement) formatted wage files for format correctness before submitting them to SSA.

The [Social Security Number Verification Service](#) – is a free online service which allows registered users to verify that Social Security numbers (and names) of hired employee's match.

43. Can you submit paper W-2cs with a corrected SSN after 4 years?

Yes, you can submit a paper form W-2c for corrections to an SSN at any time.

44. What does a RETURN submission status mean?

When checking the submission status, RETURN is a type of status indicating Social Security has returned your file for resubmission due to errors. To resolve this, you would need to resubmit the entire file with corrections. For more information, please refer to the [Submission Status](#) tutorial.

45. Where can I view previous years filing information?

View the [Employer Report Status](#) to check for previous years.

46. Can you give printed employee W-2 forms to employees prior to uploading/manually entering W-2 information on BSO site?

Yes, you have the option to print and have your employees review the W-2 prior to submitting it to us. Once it is submitted to us you will have the ability to print final copies of the W-2s for your employees.

47. How can I get a replacement form SSA-1099/1042S, Social Security Benefit Statement?

You can get a replacement form SSA-1099 or SSA-1042S Benefit Statement for any of the past 6 years for which benefits were paid by:

- Signing in to your personal *my* Social Security account and selecting the "Replace Your Tax Form SSA-1099/SSA-1042S" link.

- Go to the "Choose a year" dropdown menu. Choose the desired year and select the "Download" link. The most recent tax year's SSA-1099/SSA-1042S will be available beginning every February 1. You can instantly view, print, or save your Benefit Statement. If you don't have an account, you can create one at ssa.gov/myaccount.

- If you live outside of the United States and you need a replacement form SSA-1099 or SSA-1042S, you can create a *my* Social Security account with an ID.me credential. If you cannot create an account, please contact your nearest Federal Benefits Unit.

48. I have 10 employees' W-2s to correct. Can I correct 3 of them first and the 7 later?

Yes, you can correct W-2s individually as necessary.

49. Do you have to be a Certified Public Account (CPA) or Enrolled Agent (EA) to file W-2s on client's behalf?

No, you do not have to be a CPA or EA to use BSO's free employer services to file W-2's on a client's behalf. You can also be an:

- An employer
- An employee submitting on behalf of your employer.
- A sole proprietor.
- A volunteer.
- A third-party submitter who submits on behalf of other companies.

50. How quickly does the Employer Report Status display if you have used a 3rd party submit your W-2s and you want to confirm it's been received?

Once a file is accepted and a Wage File Identifier (WFID) assigned you should be able to view the preliminary status in the application.

51. If I don't have the SSNVS or AccuWage, does that stop me uploading the W-2 files?

No, you can still upload W-2 files without using SSNVS or AccuWage. However, we recommend that you use SSNVS or AccuWage as they are both helpful tools. Please view the Checklist for W-2/W-3 Online Filing for more information.