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

1. **When will the 1099-DA CSV template be available to download from the IRIS Taxpayer Portal?**

   TY25/PY26 CSV Templates and Guidelines will be made available in the IRIS Taxpayer Portal once the portal opens for FS26. At this time, a date has not been announced.

   We are working on having the CSV Guidelines and Templates added to www.irs.gov/IRIS. The date is still TBD.

2. **Will W-2 ever be moved to IRIS?**

   Section 232 of the Social Security Act provides the Internal Revenue Service and the Social Security Administration with the authority to enter into an agreement for cooperative processing of an annual wage reporting form in a manner which effectively and efficiently provides each agency with the information it requires. Since 1978, the IRS and SSA have had such an agreement for processing Forms W-2, and this agreement is reflected in Treasury regulations at 26 CFR 31.6051-2, which require that Form W-2 be filed with the Social Security Administration. In addition to changing that agreement, a change in these regulations would be needed to require that Form W-2 be filed with the IRS."

3. **The 2025 draft IRIS business rules had changes for the Combined Federal and State Filing program. Missouri was removed, and Oregon added. Can you confirm these changes?**

   For TY25/PY26 Missouri has been removed from CF/SF and Oregon has been added. These changes will be effective for TY25/PY26.

4. **How do I access BSO from the SSA.gov home page?**

- Starting from www.ssa.gov, scroll down to the bottom of the page to the "Services for" heading.
- Select Employers & businesses to go to the Employer W-2 Filing Instructions & Information page.
- Select the Business Services Online link on the right side of the page.

- Scroll down the next page to the Employer section and choose either Sign in or Create account.

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

   Please visit https://www.irs.gov/ for more information.

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

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

6. **Is the Transmitter Control Code specific to a business or individual?**

   The Transmitter Control Code (TCC) is not used by the Social Security Administration. For information about the TCC, visit IRS application for TCC | Internal Revenue Service.

7. **Can an employer create a BSO account if we use a third-party?**

   Yes, but each BSO user must register individually. You cannot register for someone else, nor should you or a third-party share a single BSO User ID.

- Business Services Online Registration
- Helpful Tips

8. **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.

9. **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.

10. **What are the ways to get registered to access BSO employer services?**

    Effective June 7, 2025, Login.gov and ID.me are now the only sign in options to access BSO employer services.

You are required to create an account with ID.me or Login.gov to access our online services. If you already have a Login.gov or ID.me account, you can use your existing account and do not need to create a new one.

Please visit our [How to Navigate BSO Access and Registration](#) website for more on BSO registration.

11. Can I have both a Login.gov and ID.me account?

Yes, you can have an account with both Login.gov and ID.me and access BSO employer services with either one. It is not required to have both accounts.

12. What is the difference between Login.gov and ID.me?

Login.gov is your one government account for simple, secure, and private access to participating government agencies. You can use your Login.gov account to access your Social Security benefits, services, and information. You can use that same Login.gov account to manage other government benefits and services. For more information, visit the [Login.gov Help center](#).

ID.me is a single sign-on provider that meets the U.S. government's online identity proofing and authentication requirements. You do NOT need to create a new ID.me account specifically for Social Security online services. You can use one ID.me account to access both government and private services. For more information, visit the [ID.me Help Center](#).

You only need an account with one of these providers.

13. Is the BSO account IAL2?

Yes, BSO Employer Services requires a high level of identity assurance. The identity assurance level required corresponds to National Institute of Standards and Technology (NIST's) Identity Assurance Level 2. When you access BSO and are directed to Login.gov or ID.me for identity verification, the process of creating and linking your account with BSO meets the IAL2 standard.

The Social Security Administration (SSA) employs a multifaceted approach to verify that third-party submitters are authorized to submit wage reports on behalf of business entities through Business Services Online (BSO). This process involves a combination of identity verification and authorization steps, ensuring that only legitimate representatives can access and transmit sensitive data.

14. **Is there a way for software providers to contact the SSA for information regarding errors?**

Yes, software providers developing or using software for submitting wage reports (Forms W-2/W-3 and Forms W-2c/W-3c) to the SSA through Business Services Online (BSO) can contact the SSA for information and assistance regarding errors encountered during the development or submission process.

BSO technical support/information:

Phone: 1-888-772-2970 (TTY 1-800-325-0778) M - F, 7:00 a.m. to 5:30 p.m., Eastern Time
Fax: 1-410-597-0237
E-mail: bso.support@ssa.gov

15. **Is there a way for software providers to get access to AccuWage?**

Yes, AccuWage Online is accessed through the SSA's Business Services Online (BSO) portal, in Services for Employers & businesses.

16. **How are duplicate W-2s corrected systemically? How are the correct W-2s systemically determined?**

SSA will process one file, and the second submission will be a considered a "Duplicate" meaning it will not be added to the final earnings report. You should verify through your Business Services Online account that SSA properly identified the duplicate report through the Submission Status page.

Once you review the submission that Social Security did not process and determine that it was a duplicate submission, you will not need to take any further action. All the reports within the submission were previously processed by Social Security. However, if the duplicate submission shows a status of "Complete", this means SSA did not identify the submission as a duplicate and you will need to file correction reports to remove the duplicate submission. You should contact SSA's Employer 800 number to get further guidance prior to submitting correction reports.