Wage Reporting for CPAs, Accountants and Enrolled Agents

Tf you are a CPA, accountant, enrolled Lagent (EA), or process W-2s on another company's Employer Identification Number, you can file on behalf of your clients. You only need one User Identification (ID)/Personal Identification Number (PIN) (even if you represent more than one company).

Social Security's employer website, www.socialsecurity.gov/employer, is your first stop for information on W-2s, electronic filing, the verification of Social Security

Employer W-2 Filing

Returning Filers
CPAs, Accountants & Enrolled Agents

BEFORE YOU FILE

ELECTRONIC W-2 FILERS

Electronically File Your W-2s

Business Services Online

Form W-2/W-3 Instructions

Verify SSNs Online

PAPER W-2 FILERS

How to File

Where to File

Form W-2c/W-3c Instructions

Business Services Online Handbook E-Filing Format (MMREF)

Form W-2/W-3 Filing Instructions
Form W-2c/W-3c Instructions

RECONCILIATION PROCESS

DISKETTE/TAPE/CD/CARTRIDGE W-2 FILERS

Social Security No Longer Accepts Magnetic Media

nolover Information Directors

Verify Social Security Numbers Online

formation for Software Developer

mployer Reconciliation Process

ax Forums and Speaking Engagements

Seneral W-2 Filing Information

requently Asked Questions

mployer W-2 Filing Page

low to File W-2s

/endor List

ther Sites

edback

stomer Support

orms & Publications

Instructions & Information

Employer W-2 Filing Instructions & Information

Información para el empleador en Españo

SOCIAL SECURITY NUMBER VERIFICATION SERVICE (SSNVS)

Instructions for Private Printing of Forms W-2/W-3 (IRS Publication 1141)

numbers, free software, technical specifications and much more. We even have a separate option just for CPAs, accountants and EAs.

Business Services Online (BSO)

Welcome page

Companies can use BSO to register for a User ID/PIN and password, and submit wage reports over the Internet.

Business Services Online

Welcome to Business Services Online

Not yet registered? Select an application to learn how.

Wage Reporting and Social Security Number Verification

Select Login to report wages, check status, view the processing status, errors

orm SSA-1694 Request for Business Entity Taxpayer Information

Register for SSA-1694

and error notices for wage files, verify SSNs online, or update your account

Select Register to obtain a Personal Identification Number (PIN) and

Select Complete Your Phone Registration to complete your phone

Select Login to complete, update or view the Form SSA-1694

Select Register to obtain a PIN and password to complete the Form SSA-1694

.AREP.Registration@ssa.gov.

BSO is a suite of applications enabling organizations and authorized individuals to conduct business with and submit confidentia

ess entities that have attorney and/or non-attorney representatives as partners or employees who receive direct payment must

ide us with taxpayer identification information using the Form SSA-1694. For information on how to register, contact

▶BSO Electronic W-2 Filing Handbook

▶ Video - Software demonstration

nformation to the Social Security Administration. You must be registered to use any service included in BSO

Registration

A User ID/PIN and password are needed to file W-2s electronically. From the login link, you also can update registration information, change a password or deactivate a User ID/PIN.

A User ID/PIN is a personal ID, not a company ID. Each person who files W-2 reports electronically must have a User ID/PIN.

Wage reporting services

Social Security's BSO suite is free for registered users only. Employers may use the service to:

- Upload a wage report file formatted according to Social Security's electronic filing specifications. This option is ideal for any size filer;
- Use W-2 Online to complete up to 20 W-2s at one time right from your computer. You can electronically submit them to Social Security, and print copies suitable for distribution to

your employees or clients; and

• View the current status of your previously submitted wage report; and much more.

Note: Social Security no longer accepts magnetic tapes, cartridges, or 3 ½" diskettes.

Social Security Number Verification Service (SSNVS)

How employers can verify Social Security numbers online

SSNVS allows employers and third parties to match their record of employee names and Social Security numbers with Social Security's records before preparing and submitting Forms W-2.

When you can use SSNVS

Employers can verify the names and Social Security numbers of employees only after they are hired. It cannot be used as part of the prehiring process.

How to register to use SSNVS

www.socialsecurity.gov

- 1. Employers must register for a User ID/PIN and password at BSO at www.socialsecurity.gov/bso/ bsowelcome.htm.
- 2. Social Security will send an activation code in the mail.
- 3. Input the activation code, the User ID/PIN and password at the BSO website to activate SSNVS.

Employer W-2 Filing nstructions & Information Social Security Number Verification

nere are two Internet verification options you can use to verify that your employee names and

Verify Social Security Numbers Over the Interne

Your employer should give you the activation code which allows you access to SSNVS Login to Use the Service -

Go to www.socialsecurity.gov/bso/bsowelcome.htm, select Login, input your PIN, Password and your activation code and you will be able to use the service

Why Should I Verify Names and SSI Step by Step . Verify up to 10 names and SSNs (per screen) online and receive immediate results. This More Information SSNVS Handbook Create an SSNVS File Using Upload batch files of up to 250,000 names and SSNs and usually receive results the next Business Services Online government business day. This option is ideal if you want to verify an entire payroll database High Group List Vhile the service is available to all employers and third-party submitters, it can only be used to . Correct names and SSNs on W-2 wage reports are the keys to the successful processing of your annual wage report submission It's faster & easier to use than submitting your requests on magnetic media or paper listings or even using Social Security's telephone verification option . Results in more accurate wage reports. . Saves you processing costs and reduces the number of W-2Cs. · Allows Social Security to properly credit your employees' earnings record, which will be important information in determining their Social Security benefits in the future. Register to Use SSNVS - www.socialsecurity.gov/bso/bsowelcome.htm Registration is required. Third-party preparers need only register once in their own firm's name. Complete the registration form and select your own password. Social Security will verify your identity against our records and display a PIN. Make note of the PIN. More Registration Info Request Access and Activation Code -Return to www.socialsecurity.gov/bso/bsowelcome.htm login in with your PIN and password and select "Request Access and Activation Code." Activation Code is Mailed to Your Employer -

www.socialsecurity.gov

5



TABLE OF CONTENTS

Note: For more detailed instructions view the SSNVS Handbook at www.socialsecurity.gov/employer/ ssnv.htm.

How to choose SSNVS

- 1. Go to the BSO website and log in.
- 2. Choose SSNVS.
- 3. You have two options:
 - —Direct keying of up to 10 names/ Social Security numbers onto Social Security's website with immediate results; and
- —Upload a file with up to 250,000 names/Social Security numbers with next business day results.
- 4. You will receive a response of all names/Social Security numbers that do not match Social Security records.

Note: Beginning in August 2007, Social Security will provide the last four digits of a Social Security number that matches its records.

Restrictions on using SSNVS

- Do not use SSNVS before hiring an employee.
- Do not use SSNVS to take punitive action against an employee whose name and Social Security number do not match Social Security's records.
- Do not use SSNVS for non-wage reporting purposes, such as identity, credit checks, mortgage applications, etc.

Can third parties use SSNVS?

Third party use of SSNVS is limited strictly to organizations that contract with employers to either handle the wage reporting responsibilities or perform an administrative function directly related to annual wage reporting responsibilities of hired employees. You only need one User ID/PIN (even if you represent more than one company).

Learn how to...

Visit www.socialsecurity.gov/ employer/fileBSO.htm to review tutorials, videos and handbooks to help you learn how to file electronically with Social Security.

Customer support

CPAs, accountants, EAs and employers should first go to the employer website www.socialsecurity.gov/employer. You can find information on many wage reporting topics.

Contact the Employer Reporting Service Center, toll-free, for employer help with reporting questions or problems: 1-800-772-6270 from 7 a.m. to 7 p.m., Monday-Friday (EST); or E-mail: employerinfo@ssa.gov.

Social Security's liaison officers are experts in all aspects of W-2 reporting. You can contact the Employer Services Liaison Officer serving your state at www.socialsecurity.gov/employer and select Contact the Experts.

Contacting Social Security

For more information and to find copies of our publications, visit our website at www.socialsecurity.gov or call toll-free, 1-800-772-1213 (for the deaf or hard of hearing, call our TTY number, 1-800-325-0778). We can answer specific questions from 7 a.m. to 7 p.m., Monday through Friday. We can provide information by automated phone service 24 hours a day.

We treat all calls confidentially. We also want to make sure you receive accurate and courteous service. That is why we have a second Social Security representative monitor some telephone calls.



Social Security Administration SSA Publication No. 20-012 ICN 437026 Unit of Issue - HD (one hundred) March 2007



Social Security

www.socialsecurity.gov

Wage Reporting for CPAs, Accountants and Enrolled Agents



