

Instructions for Forms 6559 and 6559-A

You may omit filing Form 6559 if you decide to file your wage reports electronically using Online Wage Reporting System (OWRS), Electronic Data Transfer (EDT), or via diskette following the specified format in the Magnetic Media Reporting and Electronic Filing (MMREF-1) instructions. See MMREF-1 (SSA Publication ICN dated June 1999) for specific details required to file wage reports electronically. Employers filing magnetic wage reports or electronic wage reports are cautioned to obtain the most recent MMREF-1 instructions/publication due to possible changes in specifications and procedures.

Form 6559 is used to identify the transmitter of a magnetic media file. For form W-2 magnetic media reporting, a FILE is a report that begins with a Code A-Transmitter record and ends with a Code F-Final record. Prepare a Form 6559 for each separate magnetic media file being transmitted. Send Form 6559 and the magnetic media file, ALL IN THE SAME PACKAGE, to:

Via the U S Postal Service

Tapes & Cartridges

Social Security Administration
AWR Magnetic Media Processing
5-F-1 7, N B, Metro West
P.O. Box 33009
Baltimore, MD 21290-3009

Diskettes

Social Security Administration
AWR Magnetic Media Processing
5-F-1 7, N B, Metro West
P. O. Box 33014
Baltimore, MD 21290-3014

Via carrier OTHER than the U S Postal Service

Tapes & Cartridges

Social Security Administration
AWR Magnetic Media Processing
5-F-1 7, N B, Metro West
300 N. Greene Street
Baltimore, MD 21290

Diskettes

Social Security Administration
AWR Magnetic Media Processing
5-F-1 7, N B, Metro West
300 N. Greene Street
Baltimore, MD 21290

If you want us to acknowledge receipt of your report, send the report by Return Receipt Requested.

Use Form 6559-A, Continuation Sheet for Form 6559, whenever your magnetic media report includes more than two employers, to complete the required Item 11 blocks for additional employers.

Each Form 6559 can transmit only one type of data: W-2 Copy A or W-2c for W-2. Only one type of data can be reported on any one file and must be in the same order as reported on the magnetic file.

Specific instructions for Form 6559

Indicate whether this file contains Form W-2 data for employees residing in the United States or in any of the U.S. territories or possessions (Puerto Rico, Guam, American Samoa, Virgin Islands) or the Commonwealth of the Northern Mariana Islands (CNMI). Check the block marked "Other" to indicate that the file contains Form W-2 data for employees residing in territories, possessions, or the CNMI Form W-2 data for territorial employees must not be included in the same report with U.S. employees.

Item 2 - Enter the 9-digit EIN assigned by IRS to the transmitter.

Item 3 - Indicate if tapes, cartridges or diskettes are covered by this transmittal, e.g., "4 diskettes" (SSA does not accept multi-volume tapes/cartridges),

Item 6- Enter the inventory number of each tape or diskette in this file. The inventory number is any type of identification number assigned by the transmitter to a tape, cartridge or diskette for the transmitter's own purposes. If this is a multi-volume diskette file, list the inventory number in order.

Item 7 - Indicate whether this file contains original or corrected W-2 data. If you are submitting a file that replaces a file that SSA originally could not process, check the form type marked "Resubmittal". If you are submitting a file to explain differences between IRS and SSA records based on receipt of a letter from SSA, check the form type marked "Reconciliation". Check only one box.

Item 11 - Complete an Employer Summary of Form W-2 Magnetic Media Wage and Tip Information" (Item 11) for each employer for which information is being reported. If data for more than two employers is being reported, use the additional Item 11 blocks on Form 6559-A.

MQGE (Medicare Qualified Government Employee) Box - Check this box if you are a U.S. State, Puerto Rico, Virgin Islands, or local agency with employees subject only to the 1.45% hospital insurance benefits (Medicare) tax.

Other EIN box - If during the year you used an employer identification number (EIN) that is different from the one entered in the "Employer Identification Number" box, enter the other EIN used. If you used more than one prior EIN, show only the latest prior EIN.

NOTE: Only the number of Forms W-2 filed for an employer and the eight money fields listed (Social security wages; Social security tips; Wages, tips and other compensation; Federal income tax withheld; Social security tax withheld; Medicare wages and tips; and Medicare tax withheld) are required to be completed on line 11 of Forms 6559 and 6559-A. Even though the other money fields are not required on Form 6559, they MUST be included on the magnetic media report. See the instructions for Forms W-2 and W-3 for information on the requirements for reporting specific money field amounts.

Substitute Forms 6559 and 6559-A. Filers may use privately printed or computer-generated substitutes for Forms 6559 or 6559-A that closely follow the government printed form. Approval is not required for the use of substitute Forms 6559 or 6559-A. However, the general layout and format of the official form must be followed.

CAUTION: Penalties may be imposed for filing incorrect reports. The amounts entered on this form should match the totals on your magnetic media report and the totals reported to IRS on Forms 941, or 943 for the tax year.

Paperwork Reduction Act Notice

We ask for the information on these forms to carry out the Internal Revenue laws of the United States. We need this information to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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 Code section 6103.

The time needed to complete and file these forms will vary depending on individual circumstance. The estimated average time for Form 6559 is 15 minutes and for Form 6559-A is 15 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, Attention: Tax Forms Committee, Western Area Distribution Center Rancho Cordova, CA 95743-0001. Please do not send Forms 6559 or 6559-A to this office. Instead, send them to the address shown at the top of this page.