

## Exactly who gets what W-2 copy? :

- Form W-2 Copy A is from you, the employer, to the Social Security Administration. **This copy is never printed.** Instead, WageFiling.com e-files this copy to the SSA. Then we send you a confirmation.
- Form W-3 is a paper transmittal and is **not required** because we file Copy A electronically.
- Form W-2 Copy 1 is from you to the state, city, or local tax department, **when required by the state.** Send them all in one envelope to the state.
- Form W-2 Copy B is from you to the employee for filing with the employee's federal tax return.
- Form W-2 Copy C is from you to the employee for his records. The "[Instructions to Recipient](#)", must be printed on the back of this form, OR enclosed on a separate page.
- Form W-2 Copy 2 is from you to the employee. Copy 2 is to be filed with the employee's state, city, or local income tax return, **when required by the state.** You should send the employee additional Copy 2's if there are multiple states, a city or local taxing jurisdiction.
- Form W-2 Copy D is your copy, for the employer.

