

**1. Do we get CPE credit for this webinar?**

No, Continuing Professional Education (CPE) credit is not given for this webinar.

**2. As a Certified Public Accountant (CPA) firm we report wages for clients. Do we need two log in accounts, one for personal and one for the employer?**

No, you can use the same credential for both business and personal access. For business, start at [www.ssa.gov/bsa](http://www.ssa.gov/bsa). For your personal Social Security business, start at [www.ssa.gov](http://www.ssa.gov).

**3. If I submit through a payroll service, do I need to set up an account on BSO?**

No, you do not have to set up an account on Business Services Online (BSO) if a payroll service submits your W-2's to us.

**4. I have closed my bookkeeping business and now am an employee instead. Do I need a new User ID?**

No, you do not need a new BSO user ID. You can use your existing BSO user ID to file W-2/W-3 forms.

**5. How do we tell the federal agency we moved to a new address?**

You will need to contact the federal agency in question to make address changes. For updating your business address with the Internal Revenue Service and W-2 reporting purposes to us, refer to [Form 8822-B, Change of Address or Responsible Party - Business](#).

**6. Please explain form SSA-6234.**

Most organizational payees must report to us each year in writing for each beneficiary they serve. They do this by submitting a Form SSA-6234, Representative Payee Report. Please visit [Guide for Organizational Representative Payees](#) for more information about Form SSA-6234.

**7. If we have an ID.me credential, do we need to transition to Login.gov?**

No, if you already have an ID.me credential, you do not need to create a new Login.gov account to access BSO wage reporting services.

You can use either an ID.me or Login.gov credential. However, if you encounter issues, try creating an account with Login.gov prior to reaching out for assistance.

**8. Is it alright to check with SSA to confirm name changes have been made, such as after a marriage?**

Yes, you can check with us to confirm a name change. You can also use the Social Security Number Verification Service (SSNVS) to verify the name change for W-2 reporting purposes at [Verifying Social Security Numbers](#).

**9. I have my ID.me account, but the information coming is my personal information not my employer.**

If you start at [www.ssa.gov](http://www.ssa.gov), you will not be directed to the employer website. After signing in, you will be redirected to your personal information.

To ensure you are directed to the BSO application, you must start at <https://www.ssa.gov/employer/>. Select, 'Account' in the top right corner to be redirected to the Sign in page. After successfully signing in, you will be redirected to the BSO Main Menu.

**10. Is there a cost for BSO services?**

No, BSO is a free application the business community uses to share information online securely.

**11. What happens to our BSO account if you separate employment?**

If you separate employment, you have the option to remove your employers company Employer Identification Number (EIN) and information from your BSO account. You can add your new employers EIN and company information to your BSO account.

Your BSO account is still active and you do not need a new BSO User ID. Refer to the [Registration and Access to Services Handbook](#) for more information.

**12. Do you have to request an activation code every year?**

No, you do not have to request a new activation code every year. After your services are activated, you will not need to request another activation code for those services.

**13. If I already have the W-2 Wage Reporting suite of services but did not check yes for SSNVS, can I add that after the fact by following the same steps? Also, does it still take up to 2 weeks to get access to that part alone?**

Yes, if you are already registered to use BSO services, you may request access to SSNVS by selecting the *Request Access to BSO Services* link from the *BSO Main Menu*. Yes, SSNVS does require an activation code which is mailed to your employer and is usually received within 2 weeks.

Refer to the [SSN Verification Service Handbook](#) for more information.

**14. Is BSO using the IAL-2 compliant options for ID.me and Login.gov? If not, are there plans to incorporate in the future?**

Our risk analysis determined that access to 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.

**15. What if I cannot access my personal e-mail or cell phone at work? I cannot use my personal Login.gov account for business purposes due to two-factor authentication.**

Login.gov provides options for Multi Factor Authentication (MFA) that do not include a phone number or email. Please refer to the [Authentication methods](#) page. You may add additional email addresses once your account is setup at [Create your Login.gov account](#). You may also add additional phone numbers including land lines to receive your MFA.

ID.me provides the option to add additional phone numbers and emails to your account as well by going to "My Account", and selecting the "Security" tab. [Managing your ID.me account settings – ID.me Help Center](#).

For more information, refer to [Setting up your ID.me account for work – ID.me Help Center](#). For more information on MFA options, please refer to [How to choose your multi-factor authentication methods – ID.me Help Center](#).

**16. Can you start manual entry early ahead of year end and then just finalize numbers once they are known?**

No, you cannot start before the Tax Year 2024 filing season opens, which is December 9, 2024.

**17. If we use a third-party vendor to submit our W-2's, will we be able to download the W-3 from this site?**

No, you cannot download the W-3 but you can view the W-3 information. After completing the access and registration process, please refer to the [TY23 Employer Report Status Tutorial](#) for more information.

**18. If I upload an electronic W-2 wage file, if a correction is needed does the corrected form have to be an electronic file?**

Yes, if it was sent in electronically, it must be corrected electronically. It can be through any electronic method, not necessarily the original electronic method. Paper would not be acceptable for the correction. We always encourage use of electronic submissions.

**19. What if my credential is using my maiden name instead of my married name?**

To prevent possible access issues, please verify that the name associated with your credential matches your full legal name listed on your Social Security card. If that is not the case, contact your credential service provider or us by visiting the [Customer Support for Wage Reporting](#) website.

**20. When checking the status of the submission and errors appear but the status is marked complete, is additional action required?**

No additional action is required, we have received and processed your submission. If you received an informational error in most instances, requires no further action. However, we recommend that you address any errors that appear.

You can find instructions for correcting many common errors in our Online Error Reference Material. We encourage you to use our [AccuWage](#) service to check your Form W-2 (Wage and Tax Statement) and Form W-2c (Corrected Wage and Tax Statement) files for more than 200 kinds of errors before you send them to us.

**21. How does an employer remove a BSO user from accessing their account i.e. when a submitting employee leaves that company?**

For this type of specific question, we ask that you contact our Employer Reporting Service Center and speak with a representative that can assist you. Call 1-800-772-6270 (TTY 1-800-325-0778). Representatives are available Monday through Friday, 7 a.m. to 5:30 p.m., Eastern Time. E-mail: [employerinfo@ssa.gov](mailto:employerinfo@ssa.gov)

**22. Printing W-2s from the IRS site, is standard paper fine?**

For information about printing W-2's from the IRS website, please visit [About Form W-2, Wage and Tax Statement](#).

**23. What if you retire or no longer submit to BSO with your new job? Can you deactivate the BSO account?**

Yes, after you sign into BSO, you can deactivate your account.

**24. If we have staff out-of-the-office/unavailable after W-2 file submission, how do we obtain information about our company's submission?**

Another employee will need to register, request wage reporting services, and then they will be able to view their submission. Please note, you can only obtain information for your company. [TY23 Employer Report Status Tutorial](#)

**25. Does your BSO user ID ever expire?**

No, your BSO user ID does not expire.

**26. What if I submit an EFW2C file then we need to submit additional W-2cs?**

You can create another EFW2C file for additional W-2cs. [Specifications for Filing Forms W-2 and W-2c](#)

**27. Do we need to return to the website to check on the status or once we have a 'Complete', we can end our checking? Is a 'Complete' ever downgraded?**

Once your file is in a Complete status, you do not have to return to the website to check, nor is a 'Complete' status ever downgraded. For additional information, please visit the [Business Services Online Tutorial page](#).

**28. Can you enter W-2 each employee individually or as a batch? I have under 50 employees.**

Using W-2 Online you may enter them individually, up to 50 forms per report. For more information you can refer to the [Tax Year 2023 W-2/W-3 Online Tutorial](#).

**29. Can we use W-2 Online for territories?**

Yes, you can use W-2 Online to file for territories. For more information, please refer to the [ELECTRONIC W-2/W-2C FILING User Handbook for Tax Year 2023](#).

**30. If we received a notice of discrepancy who can help with that? I have called but there isn't an option to talk to anyone.**

If you received a discrepant notice from us and need more information or have questions, please call us at 1-800-772-6270 (TTY 1-800-325-0778), between 7:00 a.m. and 5:30 p.m. Eastern time, Monday through Friday. E-mail: [employerinfo@ssa.gov](mailto:employerinfo@ssa.gov). The completed questionnaire and requested information can be sent to:

Social Security Administration  
P.O. Box 33021  
Baltimore, Maryland 21290-3021

**31. We file W-2cs multiple times throughout the year but have heard that we should only file them once a year. Can you clarify?**

We recommend sending your W-2c files as soon as you know there is an error and do not wait. Remember, to give a copy of the W-2c to the employee for their records.

**32. Is BSO the only way to submit a W-2 to SSA?**

No, for electronic submissions to us, you can hire a 3rd party to submit on your behalf. Paper W-2s are also an option. Remember, the [Taxpayer First Act](#) reduced the electronic threshold from 250 W-2s to 10 informational returns.

**33. Does the lower e-file limit include 94X returns as well as W-2s and 1099s?**

Under Treas. Reg. § 301.6011-3(d)(5), a **partnership** is required to file at least 10 returns if:

- During the calendar year ending with or within the taxable year of the partnership.
- The partnership is required to file at least 10 returns of any type.  
This includes income tax returns; employment tax returns; excise tax returns; and information returns (Ex. Forms W-2 and Forms 1099, but not including schedules

required to be included with the partnership return). There are examples beginning at Treas. Reg. § 301.6011-3(e) that illustrate the grouping for partnerships.

Under Treas. Reg. § 301.6011-5(d)(5), a **corporation** or controlled group of corporations is required to file at least 10 returns if:

- During the calendar year ending with or within the taxable year of the corporation or the controlled group.
- The controlled group or the corporation is required to file at least 10 returns of any type.

This includes information returns (Ex. Forms W-2 and Forms 1099), income tax returns, employment tax returns, and excise tax returns. There is an example at Treas. Reg. § 301.6011-3(e)(2) that illustrate the grouping for corporations. Removal of the form titles is to make it easier to read:

§ 301.6011-5(e) Example (1). The taxable year of Corporation X, a fiscal-year taxpayer, ends on September 30. During the calendar year ending December 31, 2023, X was required to file:

- One Form 1120.
- Six Forms W-2.
- Three Forms 1099-DIV.
- One Form 940.
- Four Forms 941.

Because X is required to file 10 returns of any type during calendar year 2023, the calendar year that ended within its taxable year ending September 30, 2024, X is required to file Form 1120 online for its taxable year ending September 30, 2024.

Form 1042 electronic filing is covered under Treas. Reg. § 301.6011-15. The threshold is calculated similarly to that for partnerships and corporations. A withholding agent that is a person, estate, or trust is not required to file its Form 1042 electronically.

Form 1120-S electronic filing is covered under Treas. Reg. § 301.6037-2. The threshold is calculated similarly to that for partnerships and corporations.

#### **Employment Tax returns:**

There is currently no electronic filing requirement for employment tax returns. Employers can file Form 941 online or by mail, although the IRS encourages e-filing. For examples, refer to [Instructions for Form 941 \(03/2024\)](#)

#### **Information returns:**

Information returns are subject to their own threshold. Information returns such as the Form 1099 series, Form 1042-S, and Form W-2, required to be filed on or after January 1, 2024, require:

- Electronic filing by filers of 10 or more information returns in a calendar year.
- Filers to group almost all information return types to determine whether a filer meets the 10-return threshold and is required to e-file their information returns.

Here are the applicable regulations, under:

- Treas. Reg. § 301.6011-2(b)(1), if the taxpayer is required by applicable regulations or revenue procedures to file certain information returns. This includes Form 1042-S, Form 1094 series, Form 1095-B, Form 1095-C, Form 1097-BTC, Form 1098, Form 1098-C, Form 1098-E, Form 1098-Q, Form 1098-T, Form 1099 series, Form 3921, Form 3922, Form 5498 series, Form 8027, or Form W-2G. The information returns must be submitted electronically, except as provided in Treas. Reg. § 301.6011-2(c).
- Treas. Reg. § 301.6011-2(b)(2), if the taxpayer is required by applicable regulations or revenue procedures to file certain wage and tax information returns. This includes Form W-2 (Wage and Tax Statement), Form 499R-2/W-2PR (Withholding Statement (Puerto Rico)), Form W-2VI (U.S. Virgin Islands Wage and Tax Statement), Form W-2GU (Guam Wage and Tax 1qStatement), or Form W-2AS (American Samoa Wage and Tax Statement). The information returns must be submitted electronically, except as provided in Treas. Reg. § 301.6011-2(c).
- Treas. Reg. § 301.6011-2(c)(1)-(3), no person is required to file information returns electronically in a calendar year unless the person is required to file at least 10 returns during that calendar year. Persons required to file fewer than 10 returns during the calendar year may make the returns on the prescribed paper form or electronically. Paper submissions must be machine-readable as described in the regulations. A partnership with more than 100 partners is required to submit information returns electronically without exception.
- Treas. Reg. § 301.6011-2(c)(4), all information returns described in § 301.6011-2(b)(1)-(2) must be counted in the threshold computation for filing electronically. This excludes corrected information returns, returns that must be filed under IRC 6050I for cash of \$10,000 or more received in trade or business, and returns not described in § 301.6011-2(b)(1)-(2).

There are examples beginning at § 301.6011-5 that show how to group for the threshold computation. § 301.6011-6 covers waivers and exemptions. If an employer is required to make a final return on Form 941, or a variation thereof, an expedited filing of certain information returns is required. If the IRS systems do not support electronic filing, taxpayers will not be required to file electronically.

#### **34. What is the difference between IRIS & FIRE?**

FIRE - (Filing Information Returns Electronically) is the IRS legacy system for submitting most information returns and for submitting automatic extension requests for certain types of information returns. FIRE allows for the bulk filing of information returns and users must have software to create electronic files.

Visit [E-file information returns](#) for more information for both systems.

For tax year 2024, both IRIS and FIRE are available for electronic filing of information returns. You may transmit through either system; however, do not file identical data through FIRE and IRIS. Doing so causes duplicate filing and may result in penalty notices. Only file corrected information returns using the same system used to file the original. If the original information return was filed using IRIS, then you must use IRIS to file the corrected info return. If the original was filed using FIRE, then you must use FIRE to file the corrected.

Waivers must be submitted on paper Form 8508. For more information about waivers and extension visit <https://www.irs.gov/taxtopics/tc803.html>. Please note that W-2's are not eligible for automatic extensions of time. They must be submitted via paper Form 8809.

**35. Is Login.gov or ID.me the preferred service?**

You can use either ID.me or Login.gov. However, if you encounter issues with Login.gov, try signing in or creating an account with ID.me prior to reaching out for assistance or vice versa.

**36. Do you know if there are any plans to require authorization for third-party transmitters?**

This is a future enhancement with no implementation date.

**37. Is there a QuickBooks desktop file available to upload to your W-2 file?**

You would need to inquire with the software developer that you use to confirm that they offer this feature.