



AN EMPLOYEE-OWNED COMPANY

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June 28, 2023

Andres Garcia
Internal Revenue Service
Room 6526
1111 Constitution Avenue N.W.
Washington, DC 20224

Dear Mr. Garcia,

Thank you for providing an opportunity to the general public to offer comments on Forms W-2/W-3 series. Our company provides both W-2 forms and electronic filing software to employers and the accountants who serve them. Below are two comments that we would like you to consider regarding W-2/W-3 series forms:

1. IRS should consider combining Forms W-2AS, W-2GU, and W-2VI into one form with fields to indicate the territory. These three forms are almost identical with the exception of any territorial references and minor instruction differences. By combining these three forms into one form, it will benefit the IRS by standardizing and reducing the forms and instructions and eliminating the time necessary to maintain three separate forms.

Combining these three forms would also benefit the W-2 software development community in that they would only have to program to one form rather than three forms. This may encourage more developers to support all three territories.

2. There are 2 cases where the form and the e-file specifications do not match:
 - a. Box 11 *Nonqualified plans* is two fields in the EFW2/EFW2C specifications and only one field on the W-2/W-2C form.
 - i. Two fields in EFW2:
 1. RW 353-363 Nonqualified Plan Section 457 Distributions or Contributions
 2. RW 375-385 Nonqualified Plan Not Section 457 Distributions or Contributions
 - ii. Two fields in EFW2C:
 1. RCW 596-606 Nonqualified Plan Section 457 Distributions or Contributions
 2. RCW 640-650 Nonqualified Plan Not Section 457 Distributions or Contributions

The two fields in the EFW2/EFW2C specifications should be combined into one field to match the form.



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- b. Box 12 Codes A and B share a record position in the EFW2/EFW2C specifications. These codes are handled separately on the form. These 2 codes should each have their own record position in the EFW2/EFW2C specifications.
 - i. Box 12 Code A and Code B use the same record location in EFW2 (RO 23-33)
 - ii. Box 12 Code A and Code B use the same record location in EFW2C (RCO 35-45)

Thank you again for allowing an opportunity to submit comments to IRS. Please feel free to contact me if you have any questions regarding these comments.

Sincerely,

Janice Krueger
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