

Part III. Administrative, Procedural, and Miscellaneous

General Rules and Specifications for Private Printing of Form W-2, Wage and Tax Statement and Form W-3, Transmittal of Wage and Tax Statements

Rev. Proc. 96-24A

This revenue procedure modifies and amplifies Part A, Sections 2.03 and 2.07, Part B, Section 1.10 and 2.02, and Part C, Section 1.02, of Revenue Procedure 96-24, 1996-5 I.R.B. 5, which provides the General Rules and Specifications for Private Printing of Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements. The requirement

to place a barcode on copies B, C, 1, and 2 of Form W-2, as stated in Part A, Section 2.03, and Part B, Section 2.02, has been repealed for Tax Year 1996. However, this requirement may be reinstated for Tax Year 1997.

In addition, the term OCRA Font found throughout the text, has been changed to OCR-A Font. The term OCR-A Font was excluded from Part A, Section 2.07, and Part C, Section 1.02. The revised language reads as follows: The tax year must be printed in black ink on Form W-3. The tax year must also be printed in black ink using OCR-A Font, only on Form W-2, Copy A (See Exhibit A). The form number and title must be printed

in red OCR drop-out ink on Form W-2, Copy A, and Form W-3.

Also, the language in Part B, Section 1.10 has been revised because the Social Security Administration's address was removed from the first page of Form W-3. The revised language reads as follows: The section "Where to File" in the general instructions on the employer's copy of the official Form W-3 must be printed in its entirety on all substitute Forms W-3 (See Exhibit B).

EFFECT ON OTHER DOCUMENTS

Rev. Proc. 96-24 is modified and amplified.