



W2/W3 Reporting:

wage and tax information
to the Social Security Administration
(SSA)

This guide will walk you through:

- Generate WinStabs reports for rail and bus members
- Complete electronic reporting through SSA Business Services Online

Who must file Form W2 and W3?

Employers must complete a Form W-2 for each employee to whom they pay a salary, wage, or other compensation as part of the employment relationship. The form is also used to report FICA taxes to the Social Security Administration. The Form W-2, along with Form W-3, generally must be filed by the employer with the Social Security Administration by the end of January. Relevant amounts on Form W-2 are reported by the Social Security Administration to the Internal Revenue Service.

What is reported on Form W2 and W3?

A W-3 Form is a transmittal form which is sent to the Social Security Administration (SSA) showing total earnings, Social Security wages, Medicare wages and withholding for all employees for the previous year. The title of the form is "Transmittal of Wage and Tax Statements." To prepare a W-3 form, you must add up wages for all employees in each category, from all employee W-2 forms, and use the W-2 totals to complete the W-3 form.

The W-2 form is the wage and tax total given to employees so they can submit this information on their personal income tax returns. A W-2 form includes all the earnings and deductions information an employee needs to input when filing a tax return. It includes wages for the year, withholdings and deductions.

When and where do you report Form W2 and W3?

You must submit a W-3 form, along with all W-2 forms for all employees, before the end of January, following the tax year.

An employer is required to send W-2 statements to all employees by Jan. 31 following the tax year. This deadline allows workers ample time to prepare returns by April 15. Employers must transmit electronically or mail paper copies of all W-2 and W-3 forms at the same time to the Social Security Administration.

If you make an error in your reporting, contact the field audit help desk for assistance via email at FieldAuditor@group.smart-union.org

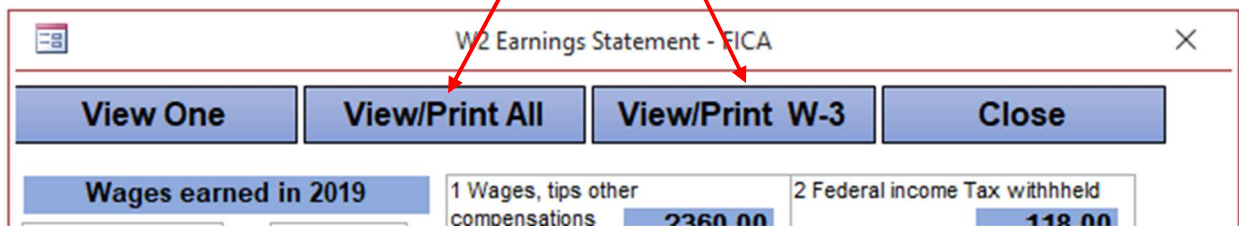
It is recommended that you file W-2s and W-3 reports electronically using the SSA's Business Services Online (BSO) site www.ssa.gov/bsowelcome.htm.

How to generate end-of-year W-2/W-3 reports for rail members

1. Verify address and Social Security number are correct for all paid officers/members located in Officer Records.
2. Check wage files (View Payroll Paid). Make sure there are no blank name fields for paid wages.
3. Click on the Reports Tab on the menu bar in WinStabs NMR. Now Select SSA W2 to generate W-2 worksheet for employees.



4. Select the year and click open form. You will now see the menu below. Print the W2 and W3 worksheets separately.



W-2 earnings statement – Rail members

W2 Earnings Statement - Rail
×

View One
View All
View W-3
Close

Wages earned in 2016		1 Wages, tips other compensations	655.17	2 Federal income Tax withheld	0.00
d Control number		3 Social Security Wages		4 Social security tax withheld	
b Employer's ID number		5 Medicare wages and tips		6 Medicare tax withheld	
c Employer's name address and Zip Code		7 Social security tips		8 Allocated tips	
a Employee's Social Security Number		9 Advance EIC Payment		10 Dependant care benefits	
		11 Nonqualified plans		12 Benefits included in box 1	
e Employee's name (first, middle, last)		13 See Instrs. for Box 13		14 Other	
				RR Tier1	40.62
				RR Tier2	32.10
				Medicare	9.50
16 State & ID	NV	17 State wages, tips, etc	655.17	18 State income tax	0.00
EE Tax 1	0.00	EE Tax 2	0.00		

Record: 1 of 2
No Filter
Search



Note: EE Tax 1 and 2 are used for tax reporting in specific states. An example would be a state disability tax. In this case, the state of Nevada has no state tax liability. Also, State wages shall match box 1 wages.

Wages earned in 2017

WorkSheet Only Do NOT Submit to IRS !!

d Control Number 1574		1 Wages, tips, compensations \$397.84		2 Federal income Tax withheld \$39.78	
b Employer's ID number 93-6001372		3 Social Security Wages		4 Social security tax withheld	
c Employer's name address and Zip Code SHEET METAL, AIR, RAIL & TRANSPORTATION		5 Medicare wages and tips		6 Medicare tax withheld	
[Redacted]		7 Social security tips		8 Allocated tips	
[Redacted]		9 Advance EIC Payment		10 Dependant care benefits	
e Employee's name (first, middle, last) [Redacted]		11 Nonqualified plans		12 Benefits included in box 1	
[Redacted]		13 See Instrs. for Box 13		14 Other	
16 State & ID [Redacted]				RR Tier1 \$24.67	
17 State wages, tips, etc. \$397.84		18 State income tax \$39.78		RR Tier2 \$19.49	
EE Tax 1 \$0.00		EE Tax 2 \$0.00		Medicare \$5.77	

WorkSheet Only Do NOT Submit to IRS !!
If submitting through SSA- BSO online for CT-1 (Rail Only), if Line 14 NOW allows 3 entries Enter RRTA Tier 1 RRTA Tier 2 And RRTA Medicare..... !!!
Do NOT use Box 6 for Medicare, it's for FICA Payers Only!!!! A big No No !!



Note the reporting instructions on the bottom of the recap worksheet.

End-of-year W-3 rail report



W2 Earnings Statement
CA
×

View One
View/Print All
View/Print W-3
Close

Wages earned in 2019

1 Wages, tips other compensations **2360.00**

2 Federal income Tax withheld **118.00**

- Print this report to compare with the BSO W-3 summary report.
- This report **MUST MATCH** with the electronically filed W-3 BSO.

EIN - 9 [REDACTED] 2 For 2017

***** IMPORTANT !!! ***** REMEMBER YOU ARE A CT-1 EMPLOYER ONLY!!!
DO NOT MARK 941 EMPLOYER!! ****

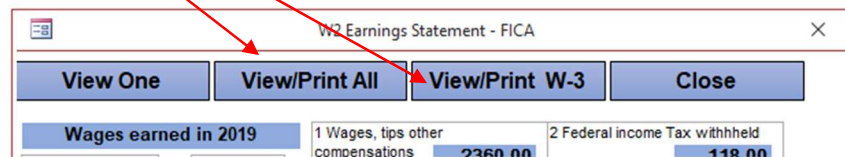
Member	YTD Earnings	Federal Tax Withheld	State Tax Withheld
[REDACTED] FREY W	397.84	39.78	39.78
[REDACTED] W	12,824.42	1,282.46	1,154.20
[REDACTED] DANIEL L	7,255.06	725.53	725.53
[REDACTED] CHARLIE E	2,286.22	228.62	205.76
[REDACTED] Y M	10,538.20	1,053.84	526.92
[REDACTED] R. DEMARCUS A	30.00	3.00	0.00
[REDACTED] CE A	2,289.74	228.96	206.08
Total 's	35,621.48	3,562.19	2,858.27

How to generate end-of-year W-2 (FICA) worksheet for earnings – bus members

1. Verify address and Social Security number are correct for all paid officers/members.
2. Check wage files (View Payroll Paid). Make sure there are no blank name fields for paid wages.
3. Click on the Reports Tab on the menu bar in WinStabs NMR. Now Select SSA W2 to generate W-2 worksheet for employees.



4. Select the year and click open form. You will now see the menu below. Print the W2 and W3 worksheets separately.



Earnings statement – Bus members

W2 Earnings Statement - FICA
✕

View One
View All
View W-3
Close

Wages earned in 2017

d Control Number 1565

b Employer's ID number [REDACTED]

c Employer's name address and Zip Cod
[REDACTED]

a Employee's Social Security Number
[REDACTED]

e Employee's name (first, middle, last)
[REDACTED]

[REDACTED]

[REDACTED] 90650

16 State & ID CALIF [REDACTED]

17 State wages, tips, etc 316.20

EE Tax 1 3.16 EE Tax 2 0.00

1 Wages, tips other compensations	316.20	2 Federal income Tax withheld	0.00
3 Social Security Wages	316.20	4 Social security tax withheld	19.60
5 Medicare wages and tips	316.20	6 Medicare tax withheld	4.58
7 Social security tips	[REDACTED]	8 Allocated tips	[REDACTED]
9 Advance EIC Payment	[REDACTED]	10 Dependant care benefits	[REDACTED]
11 Nonqualified plans	[REDACTED]	12 Benefits included in box 1	[REDACTED]
13 See Instrs. for Box 13	D \$0.00	14 Other	

Record: 1 of 27 No Filter Search

Note: EE Tax 1 and 2 are used for tax reporting in specific states. An example would be a state disability tax. In this case, the state of California has a state tax liability of \$3.16.

End-of-year W-3 bus report

W2 Earnings Statement - FICA
✕

View One
View/Print All
View/Print W-3
Close

Wages earned in 2019

1 Wages, tips other compensations **2360.00**

2 Federal income Tax withheld **118.00**

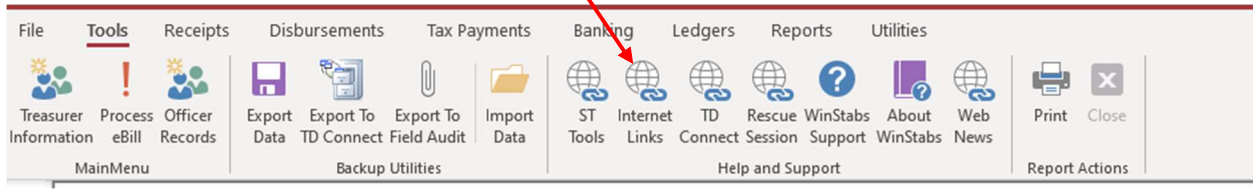
- Print this report to compare with the BSO W-3 summary report.
- This report **MUST MATCH** with the electronically filed W-3 BSO.

Local 1565 W-3 WorkSheet Information for FICA - Employees

EIN - 95-6000390 For 2017

Member	YTD Earnings	FICA Tax Withheld	Medicare Tax Withheld	Federal Tax Withheld	State Tax Withheld	SOC Tax 1
Y A	316.20	19.60	4.58	0.00	0.00	3.16
AY L	11,452.09	710.03	166.11	0.00	0.00	112.36
B	5,325.79	330.20	77.19	426.04	146.47	58.57
C	11,543.57	715.69	167.38	1,154.35	548.31	249.82
D	1,012.28	62.76	14.68	0.00	0.00	10.12
E	19,063.65	1,181.97	276.40	1,906.37	953.20	183.87
FA B	2,674.05	165.80	38.75	0.00	0.00	20.05
F	669.60	41.52	9.71	66.96	33.48	6.69
G	1,647.95	102.18	23.88	80.36	40.18	16.48
GD F	3,195.03	198.08	46.34	287.56	127.79	31.80
IS C	428.07	26.54	6.19	16.73	8.89	4.47
JICA R	30,073.52	1,864.52	436.08	0.00	0.00	249.62
K	1,004.40	62.28	14.56	100.44	50.22	10.05
L	910.54	56.45	13.19	0.00	0.00	9.10
MN K	4,616.50	286.24	66.89	554.00	323.18	43.82
N	1,611.12	99.89	23.35	0.00	0.00	11.04
O	681.14	42.23	9.86	54.50	20.43	6.81
P	4,606.82	285.62	66.78	0.00	0.00	41.68
Q	2,657.47	164.78	38.50	265.75	132.87	26.59
R	571.02	35.40	8.28	0.00	0.00	5.70
RC	1,099.20	68.15	15.94	131.91	65.95	10.99
S	253.07	15.69	3.67	0.00	0.00	2.53
SY J	1,004.40	62.28	14.56	66.96	54.54	10.05
T	10,201.53	632.51	147.96	1,020.12	484.56	102.00
UN L	45,946.40	2,848.68	666.29	0.00	0.00	394.80
V K	1,004.40	62.28	14.56	0.00	0.00	10.05
WON	1,339.20	83.04	19.40	113.56	34.28	10.72
Total's	164,909.01	10,224.41	2,391.08	6,245.61	3,024.35	1,642.94

Completing electronic reporting by selecting Internet links



BSO reporting W-2/W-3



Welcome

The *Business Services Online Suite of Services* allows organizations, businesses, individuals, employers, attorneys, non-attorneys representing Social Security claimants, and third-parties to exchange information with Social Security securely over the internet. You must register and create your own password to access Business Services Online.

New for Tax Year 2016

January 31st is the filing deadline for BOTH electronic and paper forms W-2. If this date falls on a Saturday, Sunday, or legal holiday, the deadline will be the next business day.

Attention Tax Year 2016 Wage Filers

Wage reports for Tax Year 2016 are now being accepted.

Alert

[Reminders and Changes for Tax Year 2016 Reporting](#)

Alert

Effective 9/23/17, the AccuWage Downloadable will no longer be available due to the download compatibility issues many users experience. Moving forward we



Current user: log in
New user: register for
a user ID and password

Business Services Online (BSO)

Hours of Operation

Monday - Friday: 5 AM - 1 AM ET
Saturday: 5 AM - 11 PM ET
Sunday: 8 AM - 11:30 PM ET

[For Employers](#)

[For Attorneys & Appointed Representatives](#)

[Social Security Number Verification Services \(SSNVs\)](#)

[Consent Based Social Security Number Verification Service \(CBSV\)](#)

- Log into site
- Answer the following questions:
 - I am an employee of an organization that has a EIN #.
 - Complete the EIN field.
 - Input the organization's name.
 - Select SSA services suite for employers.
 - Select **NO** to access name/# verification service, which is a more rigorous process.
 - Select **YES** to report wages to Social Security and **YES** to view wage report and Social Security # error questions.


Welcome screen for BSO



Main Menu

Welcome, NEAL MCSORLEY

Your password expires on **November 02, 2017**

Report Wages To Social Security 

Test Wage Files using AccuWage

Submit, download and print W-2s and W-2cs

View submission status, errors and error notices for wage reports submitted by or for your company

Request an extension to resubmit a wage file

- Select “Report Wages To Social Security.”



Wage Reporting Attestation

User Certification for Electronic Wage Reporting

I understand that the Social Security Administration (SSA) will validate the information I provide against the information in SSA's files. I certify that I am the individual authorized to conduct business under this User ID and have the authority to either attest to the accuracy of the data and/or transmit wage information and to receive employee wage information for the employer.

By selecting the "I Accept" button, you certify that you have read, understand and agree to the user certification of Business Services Online.



I Accept

I DO NOT Accept

- Accept the user certification.

- Select “Create/Resume Forms W-2/W-3 Online.”



Electronic Wage Reporting (EWR)

Reporting Wages to Social Security

Forms W-2/W-3 Online
Forms W-2c/W-3c Online
Upload Formatted Wage File
AccuWage Online

[Create/Resume Forms W-2/W-3 Online](#) ←

- Create (fill in the form), save, print and submit Forms W-2 and W-3 with up to 50 forms W-2 per W-3. There is no limit on the number of Forms W-3 an employer can submit, even for the same Employer Identification Number (EIN).
- Up to 50 Forms W-3 can be saved at a time to be resumed/submitted at a later date. Each Form W-3 can have up to 50 Forms W-2 associated with it.
- A pre-submission PDF is provided to print the Forms W-2 for distribution to the employees and for the employer review.
- Read the [list of restrictions](#) to determine whether you can use Forms W-2/W-3 Online.

[Save \(or Print\) Submitted W-2 Report\(s\)/PDF to Your Computer](#)
 A printable final PDF version of a wage report created and submitted using Forms W-2/W-3 Online can be saved to your computer. The final PDF(s) are available for download for only 30 days from the date of submission.

- If you are returning to create or resume a form, this screen will populate.

Forms W-2/W-3 Online

Unsubmitted Reports

You have 1 saved report that you have not yet submitted.
 To resume a previous report, select the "Edit" button next to the report.

Note: Unsubmitted reports are deleted if you do not resume working with them before the purge date.

	Employer Name	EIN	# of Form(s) W-2	Save Date ▲	Purge Date	Tax Year
Edit Delete	SMART TRANSPORTATION DIVISION	341031303	0	08-18-2017	12-12-2017	2016

[Cancel](#)

[Start a New Report](#)

Have a question? Call 1-800-772-6270 Mon. - Fri. 7AM to 7PM Eastern Time to speak with Employer Customer Service personnel. For TDD/TTY call 1-800-325-0778.

- Edit a previous report or select “Start a New Report.”

Note: BSO contact information is listed above if you have questions.

Forms W-2/W-3 Online

Before You Create Your Form(s) W-2/W-3

Please answer the following questions:

- ▶ Please select the Tax Year:
- ▶ For whom are you filing?
- ▶ Please enter the EIN:
- ▶ Please select the type of W-2 Form (Regular or Territorial):
- ▶ **Have you received a Reconciliation Letter?**
 YES, I am creating this report because I received a letter saying the money amounts reported to the IRS (941) did not match the amounts reported to SSA (W-3).

- If your answer would be **YES** that you have received a letter reporting a money discrepancy from the IRS, **STOP** and contact field audit support.

Check for Exceptions

Does this wage report involve any of the following uncommon situations? [More Info](#)
If any of these apply to you, [contact us](#) for advice on filing your wage reports.

- Are you attempting to file Forms W-2c?
- Are you filing for Self-Employed income that is not from a church or religious organization?
- Agent Indicator codes?
- Are you submitting [Third-party Sick Pay Recap Forms W-2 and W-3](#) described in part 6 of Internal Revenue Service publication 15-A?
- Are you filing a W-2 with entries only in boxes 8 or 13-20?

Yes, one or more of these situations apply to this wage report.

Warning: Be sure to select the correct information. You will not be able to return to this page when you select "Continue".

Cancel

Continue >>

- If your answer would be **YES** to one or more of the above situations, **STOP** and contact field audit support; if not, select "Continue."

Forms W-2/W-3 Online

Steps: ① Employer Information ② Form(s) W-2 ③ W-2 List ④ W-3 Preview ⑤ Print & Review ⑥ Sign & Submit ⑦ Submission Confirmation ⑧ Save PDF

① Employer Information for this Wage Report

Fields marked with an asterisk (*) MUST be completed.

Enter/Review Employer Information for this Wage Report

Please note: If this information has changed - updating on this page only changes information for this current wage report. To officially correct IRS records you will need to contact the IRS or use the appropriate [IRS employer tax return form](#).

* Employer Name: SMART TRANSPORTATION DIVISION

* EIN: 051234567

* Country: United States

Address Line 1 (Apt, Floor, Bldg., etc.): 55 MAIN ST.

Address Line 2 (Street Address or PO Box):

* City: NORTH OLMSTED

* State Abbreviation (for U.S.)/Province: OH

* ZIP/Postal Code: 44070

ZIP Ext. (U.S. only): 5333

Contact Person for this Submission

* Name: NEAL MCSORLEY

* E-mail: neal.mcsorley@yahoo.com

* Phone: 7022925337 Ext:

Fax:

Contact Person for this Employer

* Name:

E-mail:

* Phone: Ext:

Fax:

Other Information

Please fill in the following if they apply to you (these are generally uncommon).

Other EIN Used this Year for this Employer:

Establishment Number:


W-3 Control ID:



Note: Other information is left blank.

Select the Kind of Payer that best describes your situation, review the contact information on file and make any necessary changes.

*** Kind of Payer:**

 **Warning:** Be sure to select the correct Kind of Payer. You will not be able to change your selection for this wage report at any time.

- 941 (Regular)
- Household Employer
- 943 (Agriculture)
- 944 (Regular)
- CT-1 (Railroad)
- Medicare Government Employer (For Government Employers only)
- Military

Kind of Employer

Select the Kind of Employer that best describes your situation.

*** Kind of Employer:**

- Federal Government
- Tax Exempt Employer (501c Non-Govt)
- State and Local Governmental Employer (State/Local Non-501c)
- State and Local Tax Exempt Employer (State/Local 501c)
- None Apply

Third-party Sick Pay



For **“Kind of Payer”**:

If RAIL₂, select **“CT-1”**

If BUS, select **“941”** or select **“944”** if you have received an IRS letter stating you are a 944 filer.

For **“Kind of Employer”**:

ALL FILERS: **“Tax Exempt Employer (501c Non-Govt)”**

Forms W-2/W-3 Online

Steps: ① Employer Information ② **Form(s) W-2** ③ W-2 List ④ W-3 Preview ⑤ Print & Review ⑥ Sign & Submit ⑦ Submission Confirmation ⑧ Save PDF

② Enter W-2 Information

You are currently working on W-2 number: 1 of 50.

Fields marked with an asterisk (*) MUST be completed.

a * Employee's social security number <input type="text"/> - <input type="text"/> - <input type="text"/>		For official use only OMB No. 1545-0008	
b Employer identification number <input type="text"/>		1 Wages, tips, other compensation \$ <input type="text"/>	2 Federal income tax withheld \$ <input type="text"/>
c Employer's name, address, and ZIP code SMART TRANSPORTATION DIVISION <input type="text"/> <input type="text"/> <input type="text"/>		3 Social security wages \$ <input type="text"/>	4 Social security tax withheld \$ <input type="text"/>
d Control number <input type="text"/>		5 Medicare wages and tips \$ <input type="text"/>	6 Medicare tax withheld \$ <input type="text"/>
e Employee's first name, middle initial, last name and suffix * First: <input type="text"/> Middle: <input type="text"/> * Last: <input type="text"/> Suffix: <input type="text"/>		7 Social security tips \$ <input type="text"/>	8 Allocated tips \$ <input type="text"/>
f Employee's address * Country: United States Address line 1 (Apt, Floor, bldg., etc.): <input type="text"/> Address line 2 (Street Address or PO Box): <input type="text"/> * City: <input type="text"/> U.S. address or a foreign address * State/Province: <input type="text"/> * ZIP/Postal code: <input type="text"/> ZIP Ext. (U.S. only): <input type="text"/>		9 Not Applicable	10 Dependent care benefits \$ <input type="text"/>
		11 Nonqualified plans Section 457 distributions or contributions \$ <input type="text"/>	12a Code: <input type="text"/> \$ <input type="text"/>
		Not section 457 distributions or contributions \$ <input type="text"/>	12b Code: <input type="text"/> \$ <input type="text"/>
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12c Code: <input type="text"/> \$ <input type="text"/>
		14 Other Description (1): <input type="text"/> Amount (1): \$ <input type="text"/>	12d Code: <input type="text"/> \$ <input type="text"/>
		Description (2): <input type="text"/> Amount (2): \$ <input type="text"/>	
		Description (3): <input type="text"/> Amount (3): \$ <input type="text"/>	
15 Employer's State ID number <input type="text"/>	16 State wages, tips, etc. \$ <input type="text"/>	17 State income tax \$ <input type="text"/>	18 Local wages, tips, etc. \$ <input type="text"/>
			19 Local income tax \$ <input type="text"/>
			20 Locality name <input type="text"/>

- To complete Step 2, enter W-2 information from your W-2 worksheets printed from WinStabs.
- Use the “Save and Create” button at the bottom of the page to move forward and complete any additional W-2s.
- Use the “Save and Go to W-2 List” button to view all the W-2s you have saved.
- Go to “W-3 Preview” at the top and compare your WinStabs W-3 worksheet for accurate reporting.
- Ensure the total wages reported to BSO matches the total from the WinStabs worksheet.
- Step 5 will allow you to print and review. This does not mean W2’s have been submitted to SSA.
- If you agree with your inputs, use Step 6 to sign and submit.
- Print and retain your submission confirmation page.
- Save a PDF file, the employer W-2 copies and the W-3 copy for files.
- Mail all employee W-2s by January 31. Do not include any worksheets.
- **DO NOT MAIL ANYTHING TO THE SSA FOR THIS ONLINE FILING.**
- **Mail/Email copies of Form W2 to SMART TD LocalReports@group.smart-union.org**

Note: If you need to correct a W-2 after it has been submitted, contact Field Support for assistance.

		a Employee's social security number 123-45-6789		OMB No. 1545-0008			
b Employer identification number (EIN) 99-9999999			1 Wages, tips, other compensation \$1,387.20		2 Federal income tax withheld \$138.72		
c Employer's name, address, and ZIP code INTERNATIONAL ASSOCIATION OF SHEET METAL AIR RAIL & TRAN 9999 TD NOWHERE, OH 12345			3 Social security wages \$1,387.20		4 Social security tax withheld \$86.01		
			5 Medicare wages and tips \$1,387.20		6 Medicare tax withheld \$20.12		
			7 Social security tips \$0.00		8 Allocated tips \$0.00		
d Control number			9		10 Dependent care benefits \$0.00		
e Employee's first name and initial ALFRED P.		Last name NEWMAN		Suff.		11 Nonqualified plans \$0.00	
f Employee's address and ZIP code 1234 SESAME ST NOWHERE, OH 12345			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a \$0.00		
			14 Other SDI		12b \$0.00		
			\$13.86		12c \$0.00		
			\$0.00		12d \$0.00		
15 State OH		Employer's state ID number 99-9999999		16 State wages, tips, etc. \$1,387.20 \$0.00		17 State income tax \$55.50 \$0.00	
				18 Local wages, tips, etc. \$0.00		19 Local income tax \$0.00	
						20 Locality name	

Form **W-2** **Wage and Tax Statement**
Copy D — For Employer

2018

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions

Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2018 General Instructions for Forms W-2 and W-3. You can order those instructions and additional forms at www.irs.gov/OrderForms.

Need help? If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment for persons who are deaf, hard of hearing, or have a speech disability, call 304-579-4827 (not toll free).

Due dates. By January 31, 2019, furnish Copies B, C, and 2 to each person who was your employee during 2018.

For employer records only!

Do not send this form to the Social Security Administration.

**The information contained on this form was submitted to the Social Security Administration on 01/24/2019.
The Wage File ID (WFID) assigned to this submission is: M184K1.**