

Use carbon to make copy. Please do not staple.

Year being corrected 19 _____		OMB No. 1545-0008 Expires 1-31-93		<b>For Official Use Only ▶</b>	
Number of Forms W-2c attached ▶		Establishment number		Telephone number (optional)	
1 Employer's name, address, and ZIP code (see instructions)			2 Employer's SSA no. (see instructions) 69-		
			3 Employer's Federal EIN		
			4 Employer's state I.D. number		
Kind of payer and corrected tax statements transmitted ▶		5 941/ 941E    942    943    CT-1    Military    Medicare gov't emp.    Sec. 218		6 W-2    W-2P    W-2AS    W-2CM    W-2GU    W-2VI	
Complete 7 only if incorrect on the last form you filed. Show the incorrect item here. ▶		7 Employer's <b>incorrect</b> Federal EIN		8a <b>Incorrect</b> establishment number	
				8b Employer's <b>incorrect</b> SSA number	
		(a) Total of amounts entered in column (a) on attached Forms W-2c		(b) Total of correct information reported on attached Forms W-2c	
				(c) Increase (decrease)	
9 Federal income tax withheld					
10 Wages, tips, and other compensation					
11 Social security tax withheld					
12 Social security wages					
13 Social security tips					
14 Medicare wages and tips					
15 Medicare tax withheld					
16a					
16b					
16c					
17 Allocated tips					
18 State income tax withheld					
19 State wages					
20 Local income tax withheld					
21 Local wages					
22 Explain decreases here					
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No				If "Yes," give date the return was filed ▶	
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.					
Signature ▶		Title ▶		Date ▶	

# Instructions

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 20 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP, and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions below for information on **Where To File**.

**Purpose of Form.**—Form W-3c is used to accompany Copy A of **Form W-2c**, Statement of Corrected Income and Tax Amounts, sent to the Social Security Administration (SSA). A separate Form W-3c must be used for each type of W-2 (e.g., W-2, W-2P, W-2AS, W-2CM, W-2GU, or W-2VI) being corrected. Form W-3c is required to be filed with a single Form W-2c as well as with multiple Forms W-2c.

Pensions and annuities paid for tax years after 1990 must be reported and corrected on **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Use **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, not Form W-3c, as the transmittal form.

**Correcting More Than One Kind of Form.**—If you are correcting more than one kind of form, please group forms of the same kind, and send them in separate groups.

**Reporting on Magnetic Media.**—The W-2c is not required to be filed on magnetic media. If you wish to submit W-2c data on magnetic media, contact the magnetic media coordinator in the Social Security regional office that services your state.

**Who Must File.**—Employers and other payers must file Form W-3c to send Copy A of Forms W-2c to SSA.

The transmitter or sender (including a service bureau, paying agent, or disbursing agent) may sign Form W-3c for the employer or payer only if the sender:

- (a) Is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law; and
  - (b) Writes "For (name of payer)" next to the signature.
- Even though an authorized sender signs for the payer, the payer still has the responsibility for making

sure the Form W-3c and attachments are filed correctly and are timely filed, and is subject to any penalties that result from not complying with these requirements.

**Note:** *Section 218 filers (certain state and local governmental employers) should follow the instructions received from their State Social Security Administrator in preparing corrections for years before 1987.*

**Forms W-2c That You Cannot Deliver.**—You will need to keep for 4 years any employee (recipient) copies of Forms W-2c that you tried to deliver but could not.

**Where To File.**—Household employers must file Forms W-2c and W-3c with the Social Security Administration, Albuquerque Data Operations Center, Albuquerque, NM 87180. All other employers use the chart below.

If your legal residence, principal place of business, office, or agency is located in	Use this address
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Social Security Administration Salinas Data Operations Center Salinas, CA 93911
Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Louisiana, Mississippi, New Mexico, Oklahoma, South Carolina, Tennessee, Texas	Social Security Administration Albuquerque Data Operations Center Albuquerque, NM 87180
Connecticut, Delaware, District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, American Samoa, Guam, Commonwealth of the Northern Mariana Islands, Virgin Islands	Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769
If you have no legal residence or principal place of business in any state	Social Security Administration Wilkes-Barre Data Operations Center Wilkes-Barre, PA 18769
State and local governmental employers filing corrections for years before 1987	Contact your State Social Security Administrator

**Shipping and Mailing.**—If you have a large number of forms, you may send them in separate packages. Show your name and employer identification number on each package. Number them in order (1 of 4, 2 of 4, etc.), and place Form W-3c in package one. Show the number of packages at the bottom of Form W-3c below the title. You must send the Forms W-2c and W-3c by first-class mail.

Year being corrected 19 _____	OMB No. 1545-0008 Expires 1-31-93	<b>For Official Use Only ▶</b>											
Number of Forms W-2c attached ▶		Establishment number	Telephone number (optional)										
<b>YOUR COPY</b>		<b>1</b> Employer's name, address, and ZIP code (see instructions)											
		<b>2</b> Employer's SSA no. (see instructions) 69-											
		<b>3</b> Employer's Federal EIN											
		<b>4</b> Employer's state I.D. number											
Kind of payer and corrected tax statements transmitted ▶	<b>5</b> 941/941E <input type="checkbox"/>	942 <input type="checkbox"/>	943 <input type="checkbox"/>	CT-1 <input type="checkbox"/>	Military <input type="checkbox"/>	Medicare gov't. emp. <input type="checkbox"/>	Sec. 218 <input type="checkbox"/>	<b>6</b> W-2 <input type="checkbox"/>	W-2P <input type="checkbox"/>	W-2AS <input type="checkbox"/>	W-2CM <input type="checkbox"/>	W-2GU <input type="checkbox"/>	W-2VI <input type="checkbox"/>
Complete <b>7</b> only if incorrect on the last form you filed. Show the incorrect item here. ▶	<b>7</b> Employer's incorrect Federal EIN	<b>8a</b> Incorrect establishment number		<b>8b</b> Employer's incorrect SSA number									
CHANGES	Item	(a) Total of amounts entered in column (a) on attached Forms W-2c	(b) Total of correct information reported on attached Forms W-2c	(c) Increase (decrease)									
	<b>9</b> Federal income tax withheld												
	<b>10</b> Wages, tips, and other compensation												
	<b>11</b> Social security tax withheld												
	<b>12</b> Social security wages												
	<b>13</b> Social security tips												
	<b>14</b> Medicare wages and tips												
	<b>15</b> Medicare tax withheld												
	<b>16a</b>												
	<b>16b</b>												
	<b>16c</b>												
	<b>17</b> Allocated tips												
	<b>18</b> State income tax withheld												
<b>19</b> State wages													
<b>20</b> Local income tax withheld													
<b>21</b> Local wages													
<b>22</b> Explain decreases here													
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No			If "Yes," give date the return was filed ▶										

**How To Complete Form W-3c.**—Form W-3c is a two-part form. You may use carbon paper to make the copy. Please type entries if possible. Send the whole first page with Forms W-2c. Please do not staple them to Form W-3c.

You may use Form W-3c alone (without accompanying Forms W-2c) to correct an EIN. If this is the only change you need to make, complete only the year being corrected, establishment number (optional), telephone number (optional), and items 1, 3, and 7.

The IRS will not use Form W-3c to update your address of record. If you wish to change your address, complete **Form 8822**, Change of Address. To obtain Form 8822, call 1-800-829-3676.

**Year being corrected.**—This is the calendar year of the original Forms W-2, W-2P, etc. Corrections to Form W-2P data for years after 1990 should be made on Form 1099-R. Get the instructions for Form 1099-R for the year you are making the correction.

**Number of Forms W-2c attached.**—Show the number of individual Forms W-2c attached to this Form W-3c.

**Establishment number (optional).**—This item may be used by the employer to identify each of several establishments or subsidiaries.

**Employer's telephone number (optional).**—This will be used only if there is a problem in processing your correction. You do not have to complete this item.

**Item 1—Employer's name, address, and ZIP code.**—This should be the same as shown on your Forms 941, 942, or 943. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and you use a P.O. box, show the P.O. box number instead of the street address.

**Item 2—Employer's SSA number.**—If you checked the section 218 box in item 5 and are correcting a 1986 or earlier year, show the number assigned to you by SSA. This number always starts with 69. Also add the "L" indicator, coverage group and/or PRU numbers, if these have been assigned to you by SSA.

**Item 3—Employer's Federal identification number.**—Show the correct number assigned to you by the IRS (00-0000000). If the W-3c is being used to correct an identifying number, use line 7 to show how the number was incorrectly recorded on the original form.

**Item 4—Employer's state I.D. number.**—You are not required to complete this item. This number is assigned by individual states where your business is located. You may want to complete this item if you use copies of this form for your state returns.

**Item 5—Kind of payer and corrected tax statements transmitted.**—Put an "X" in the checkbox that applies to you.

941/941E.—Check this box if you file Form 941 or Form 941E and none of the other categories apply.

942.—Check this box if you are a household employer correcting Forms W-2 for household employees. If you also have to correct forms of employees who are not household employees, send each group's Forms W-2c with a separate Form W-3c.

943.—Check this box if you file Form 943 and are correcting forms for agricultural employees. If you also

have to correct forms of employees who are not agricultural employees, send each group's Forms W-2c with a separate Form W-3c. You would send the non-agricultural employees' Forms W-2c with a Form W-3c that generally has a checkmark in the 941/941E box.

CT-1.—Check this box if you are a railroad employer correcting Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA). If you also have to correct forms of employees who are subject to social security and Medicare taxes, send each group's Forms W-2c with a separate Form W-3c. Send the social security and Medicare taxes employees' Forms W-2c with a separate Form W-3c that has a checkmark in the 941/941E box.

Military.—Check this box if you are a military employer correcting Forms W-2 for members of the uniformed services.

Medicare government employee.—Check this box if you are a federal agency (for 1983 and later) or a state or local government agency (for 1986 and later) with employees subject to only Medicare taxes. Correct wages of employees subject to full social security and Medicare coverage by submitting a separate Form W-2c and a separate Form W-3c, with a checkmark in Box 5 for 941/941E.

Section 218.—Check this box if you are a state or local government employer correcting 1986 or earlier Forms W-2 for employees covered under section 218 of the Social Security Act. You must also enter your employer's SSA number in item 2.

**Item 6**—Check one box only to show the type of Form W-2 you are correcting.

**Item 7—Employer's incorrect employer identification number.**—Your correct number should appear in item 3. **Make the entry here only if the number on the original form was incorrect.**

**Item 8a—Incorrect Establishment number (optional).**—This item may be used when correcting an establishment number.

**Items 9 through 21—Changes.**—Enter the totals from each column and each completed item on the attached Forms W-2c. DO NOT enter the amounts from the original W-3. Complete only those items that are being corrected. Otherwise, leave blank.

On any line that shows a dollar change, and one of the amounts is zero, enter "zero" or "0." Do not leave blank.

Show negative amounts (decreases) in parentheses.

**Items 16a, b, and c.**—Enter the totals of each type of item reported in item 16 on the attached Forms W-2c. Items that should be reported are: advance earned income credit payments, deferred compensation (including nonqualified plans and section 457 distributions), dependent care benefits, cost of group term life insurance coverage over \$50,000, corrections to gross annuity, taxable annuity and distribution codes on Forms W-2P for calendar years before 1991, employee business expenses, and other fringe benefits you reported on your employee's original Form W-2.

**Items 18 through 21—State and local data.**—If your ONLY changes to the original form are to the state and local data, DO NOT send Copy A of Form W-2c to SSA.

**Item 22—Explanation.**—Explain any decreases in wages or taxable amounts.