

Please do not staple.

a Year/Form corrected 19 /		OMB No. 1545-0008 For Official Use Only ▶			
b Employer's name, address, and ZIP code <input type="checkbox"/> Corrected			c Number of Forms W-2c ▶		
			d Establishment number		
			e Employer's Federal EIN		
f Kind of payer			g Employer's state I.D. number		
941/941E <input type="checkbox"/> 942 <input type="checkbox"/> 943 <input type="checkbox"/> CT-1 <input type="checkbox"/> Military <input type="checkbox"/> Medicare gov. emp. <input type="checkbox"/> Sec. 218 <input type="checkbox"/>			h Employer's SSA no. (see instructions) 69-		
Complete i only if incorrect on the last form you filed. Show the incorrect item here.		i Employer's incorrect Federal EIN		j Incorrect establishment number	
k Employer's incorrect SSA number					
Form W-2c box		(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)					
1 Wages, tips, and other compensation					
2 Federal income tax withheld					
3 Social security wages					
4 Social security tax withheld					
5 Medicare wages and tips					
6 Medicare tax withheld					
7 Social security tips					
8 Allocated tips					
17 State wages, tips, etc.					
18 State income tax					
20 Local wages, tips, etc.					
21 Local income tax					
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 ▶	

()
Telephone number _____

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 the 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**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; 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 **Where To File** on this page.

Item To Note.—There are major changes to the format of **Form W-3c**, Transmittal of Corrected Income and Tax Statements. Boxes at the top of the form are labeled with letters. Boxes 1 through 8, 17, 18, 20, and 21 of the form are the same as on **Form W-2c**, Statement of Corrected Income and Tax Amounts.

Purpose of Form.—Form W-3c is used to accompany Copy A of Form W-2c sent to the Social Security Administration (SSA). Form W-3c can be filed separately to correct a previously filed Form W-3. Form W-3c is required to be filed with a single Form W-2c as well as with multiple Forms W-2c. However, if you are only correcting the employees' names, addresses, or social security numbers you do not have to file Form W-3c with Form W-2c.

Correcting More Than One Kind of Form.—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. 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.—Forms W-2c and W-3c are not required to be filed on magnetic media. If you wish to submit data on magnetic media, contact the magnetic media coordinator in the Social Security regional office that services your state.

Who Must File.—Generally, employers must file Form W-3c to send Copy A of Forms W-2c to the SSA. If corrections are being made to Form W-2P for 1990 and prior tax years, send Copy A of Forms W-2c and W-3c to the IRS. See **Where To File**. See **Purpose of Form** for when Form W-3c is not needed.

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 timely, and is subject to any penalties that result from not complying with these requirements.

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

If corrections are made to paper Forms W-2P for 1990 and prior tax years, send Forms W-2c and W-3c to the Internal Revenue Service Center where you filed your employment tax forms (941). If you are making corrections to Forms W-2P using magnetic media, file with the IRS Martinsburg Computing Center. See Form W-3 instructions for how to get magnetic media reporting specifications.

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 Data Operations Center Salinas, CA 93911
Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Louisiana, Mississippi, New Mexico, Oklahoma, South Carolina, Tennessee, Texas	Social Security Administration 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 Data Operations Center Wilkes-Barre, PA 18769
If you have no legal residence or principal place of business in any state	Social Security Administration 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 1. 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.

a Year/Form corrected 19 /		OMB No. 1545-0008						
YOUR COPY		b Employer's name, address, and ZIP code <input type="checkbox"/> Corrected						
		c Number of Forms W-2c ▶						
		d Establishment number						
		e Employer's Federal EIN						
f Kind of payer		941/941E <input type="checkbox"/>	942 <input type="checkbox"/>	943 <input type="checkbox"/>	CT-1 <input type="checkbox"/>	Military <input type="checkbox"/>	Medicare gov. emp. <input type="checkbox"/>	Sec. 218 <input type="checkbox"/>
		g Employer's state I.D. number		h Employer's SSA no. (see instructions) 69-				
Complete i only if incorrect on the last form you filed. Show the incorrect item here.		i Employer's incorrect Federal EIN		j Incorrect establishment number		k Employer's incorrect SSA number		
CHANGES	Form W-2c box	(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)		
	1 Wages, tips, and other compensation							
	2 Federal income tax withheld							
	3 Social security wages							
	4 Social security tax withheld							
	5 Medicare wages and tips							
	6 Medicare tax withheld							
	7 Social security tips							
	8 Allocated tips							
	17 State wages, tips, etc.							
18 State income tax								
20 Local wages, tips, etc.								
21 Local income tax								
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 ▶								

General Instructions

Form W-3c is a two-part form. Please type entries if possible. Send the whole first page with Forms W-2c. Please do not staple or tape them to Form W-3c. File a separate Form W-3c for each tax year.

Form W-3c can be filed alone (without accompanying Forms W-2c) to correct an EIN or information on a previously filed Form W-3. If the EIN is the only change you need to make, complete only boxes a, b, d, e, and i and enter your telephone number.

Specific Instructions

In the **Changes** section, enter the totals from each column and each completed item on the Forms W-2c. Enter the amounts from a previously filed Form W-3 if you are filing Form W-3c only to correct the original Form W-3. Complete only those items that are completed on Forms W-2c.

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

Show negative amounts (decreases) in parentheses.

Box a—Year/Form corrected.—Enter the year and type of form that is corrected. For the type of form, enter W-2, W-2P, W-2AS, W-2CM, W-2GU, W-2VI, or W-3. For example, 91/W-2 would indicate that a 1991 Form W-2 is corrected on the Form W-2c.

Box b—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. If you are correcting the name and/or address previously reported, mark the corrected checkbox.

Note: *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 get this or any other IRS form, call 1-800-TAX-FORM (1-800-829-3676).*

Box c—Number of Forms W-2c.—Show the number of individual Forms W-2c filed with this Form W-3c or enter -0- if you are correcting a previously filed Form W-3.

Box d—Establishment number.—Use this box to identify each of several establishments or subsidiaries. You do not have to complete this item.

Box e—Employer's Federal EIN.—Show the correct number assigned to you by the IRS (00-0000000).

Box f—Kind of payer.—Mark the applicable checkbox.

941/941E.—If you file Form 941 or Form 941E and none of the other categories apply.

942.—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.—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 nonagricultural employees' Forms W-2c with a Form W-3c that generally has a checkmark in the 941/941E box.

CT-1.—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.—If you are a military employer correcting Forms W-2 for members of the uniformed services.

Medicare government employee.—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 f for 941/941E.

Section 218.—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 box h.

Box g—Employer's state I.D. number.—You are not required to complete this box. 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.

Box h—Employer's SSA number.—If you marked the section 218 box in box f and are correcting a 1986 or earlier year, show the number assigned to you by the 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 the SSA.

Box i—Employer's incorrect Federal EIN.—Your correct number should appear in box e. **Make the entry here only if the number on the original form was incorrect.**

Box j—Incorrect establishment number.—This box may be used when correcting an establishment number.

Box k—Employer's incorrect SSA number.—This box may be used when correcting an employer's SSA number.

Boxes 1 through 8.—Enter the totals of each type of item reported in boxes 1 through 8 on Forms W-2c.

Blank boxes.—Use these boxes to enter corrections on the Forms W-2c. Enter box number and label from Form W-2c. Boxes 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, employee business expenses, and other fringe benefits you reported on your employee's original Form W-2. These boxes can also be used to correct gross annuity, taxable annuity, and distribution codes on Forms W-2P for calendar years before 1991.

Boxes 17, 18, 20, and 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 the SSA.

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

