

Please do not staple.

a Year/Form corrected 19 / W-	OMB No. 1545-0008 For Official Use Only ▶				
b Employer's name, address, and ZIP code		c Number of Forms W-2c ▶			
		d Establishment number			
		e Employer's Federal EIN			
f Kind of payer 941 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> 943 <input type="checkbox"/> CT-1 <input type="checkbox"/> Military <input type="checkbox"/> Medicare govt. 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 box i, j, and/or k 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	Total amounts shown in column (a) on enclosed Forms W-2c	Total amounts shown in column (b) on enclosed Forms W-2c	Total increase (decrease) shown in column (c) on enclosed Forms W-2c
		1 Wages, tips, 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 ▶	
Contact person		Telephone number ()		Fax number ()	
E-mail address					

General Instructions

Purpose of form. Use Form W-3c to send Copy A of **Form W-2c**, Corrected Wage and Tax Statement, to the Social Security Administration (SSA). 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 an employee's name, address, or social security number, you **do not** have to file Form W-3c with Form W-2c. You may file Form W-3c separately if you are simply correcting a previously filed Form W-3 or W-3SS.

Correcting more than one kind of form. You must use a separate Form W-3c for each type of Form W-2 (i.e., W-2, 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.

Who must file. Generally, employers must file Form W-3c to send Copy A of Forms W-2c to the SSA. See **Purpose of form** above 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:

1. Is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law and
2. 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. The payer is subject to any penalties that result from not complying with these requirements.

When to file. File Forms W-2c and W-3c as soon as possible after you discover an error.

Where to file. All employers must file Forms W-2c and W-3c with the Social Security Administration. If you use the **U.S. Postal Service**, send all Forms W-2c and W-3c to:

Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18767-3333.

If you use a **carrier other than the U.S. Postal Service**, send Forms W-2c and W-3c to:

Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997.

Note: Do not send Form W-2 to either of these addresses. Instead, see the **Instructions for Form W-2**.

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 (EIN) 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 Forms W-2c and W-3c by First-Class Mail.

Bulletin board services. Using a personal computer and a modem, you can obtain information from either of two electronic bulletin board systems (BBS)—the SSA-BBS or the IRP-BBS (IRS). You can access the SSA-BBS by dialing 410-965-1133 or IRP-BBS by dialing 304-264-7070.

Information available includes Forms W-2c/W-3c magnetic media filing instructions, selected IRS and SSA forms and publications, information on electronic filing, and general topics about information reporting. The BBS can also be used to ask questions about those same items.

Specific Instructions

Completing Form W-3c. Please type all entries if possible. Send the first page with Forms W-2c. Please do not staple or tape the forms to Form W-3c. File a separate Form W-3c for each tax year. Keep "Your Copy" for your records.

Form W-3c can be filed alone (without Forms W-2c) to correct your EIN or other 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 sign the form.

In the **Changes** section of Form W-3c, total the amounts from each box and column on the Forms W-2c you are sending. However, if you are sending Form W-3c without Forms W-2c to correct a previously filed Form W-3 or Form W-3SS, enter amounts from the previous Form W-3 or Form W-3SS and any necessary corrections.

If any item shows a dollar change and one of the amounts is zero, enter -0-; do not leave the box blank. Show negative amounts (decreases) in the third column, enclosed in parentheses.

Box a—Year/Form corrected. Enter the year and type of form you are correcting. For the type of form, enter 2, 2AS, 2CM, 2GU, 2VI, 3, or 3SS. For example, 96/2 indicates that all the forms being corrected are 1996 Forms W-2.

Box b—Employer's name, address, and ZIP code. This should be the same as shown on your Form 941, 943, CT-1, or Schedule H. 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.

Note: The IRS will **not** use Form W-3c to update your address of record. If you wish to change your address, file **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 (not including "Void" forms), or enter -0- if you are correcting only a previously filed Form W-3.

Box d—Establishment number. You may use this box to identify separate establishments in your business. You may file a separate Form W-3c, with Forms W-2c, for each establishment, or you may use a single Form W-3c for all Forms W-2c. You do not have to complete this item; it is optional.

a Year/Form corrected 19 / W-		OMB No. 1545-0008								
YOUR COPY KEEP FOR YOUR RECORDS					c Number of Forms W-2c ▶					
					d Establishment number					
					e Employer's Federal EIN					
f Kind of payer 941 Hshld. emp. 943 CT-1 Military Medicare govt. emp. Sec. 218 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>					g Employer's state I.D. number					
					h Employer's SSA no. (see instructions) 69-					
Complete box i, j, and/or k 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		Total amounts shown in column (a) on enclosed Forms W-2c		Total amounts shown in column (b) on enclosed Forms W-2c		Total increase (decrease) shown in column (c) on enclosed Forms W-2c	
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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 ▶										

Box e—Employer's Federal EIN. Enter the correct number assigned to you by the IRS (00-0000000). If you are correcting your EIN, also enter the incorrect EIN you used in box i.

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

941. If you file Form 941 and no other category applies.

Hshld. emp. If you are a household employer correcting Forms W-2 for household employees and you file Schedule H (Form 1040) or Form 942 (before 1995). If you also have to correct forms of employees who are not household employees, complete a separate Form W-3c.

943. If you file Form 943 and you are correcting Forms W-2 for agricultural employees. For nonagricultural employees, send Forms W-2c with a separate Form W-3c, generally with the **941** box marked.

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, complete a separate Form W-3c with the 941 box marked instead.

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

Medicare government employee. If you are a U.S., state, or local agency filing corrections for employees subject only to Medicare taxes.

Section 218. 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 the individual state where your business is located. However, you may want to complete this item if you use copies of this form for your state returns.

Box h—Employer's SSA number. Only state and local government employers that have a special agreement with the SSA may use this box. Contact your State Social Security Administrator before making pre-1987 tax year corrections.

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

Box j—Incorrect establishment number. You may use this box to correct an establishment number.

Box k—Employer's incorrect SSA number. You may use this box to correct an employer's SSA number. See **Box h** above.

Boxes 1 through 8. Enter the totals of each box from Forms W-2c.

Blank boxes. Use these boxes to enter the total corrections from the corresponding boxes on Forms W-2c. Enter the box number and box name as entered on Forms W-2c.

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 either Copy A of Form W-2c or Form W-3c to the SSA. Just send the forms to the appropriate state or local agency. Furnish copies of Form W-2c to your employees.

Box 22—Explanation. Explain any decreases that appear in the third column.

Signature—Sign and date the form. Also enter your title, phone number, and the name of a person to contact. If you have a fax number and/or e-mail address, also enter them.

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 22 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, see **Where To File** on page 2.

