

Revenue Procedure 2006-19

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General Rules and Specifications for Substitute Forms W-2c and W-3c



Department of the Treasury
Internal Revenue Service

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Section 1 - Purpose

.01 The purpose of this revenue procedure is to state the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) regarding the preparation and use of substitute forms for Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements.

.02 The official IRS Form W-2c is a six-part form and the official IRS Form W-3c is a one-part form. Paper substitutes conforming to the specifications contained in this document may be privately-printed without the prior approval of the IRS or the SSA.

Note. Both paper substitute forms filed with the SSA, and those furnished to employees, that do not totally conform to these specifications are not acceptable. Forms W-2c (Copy A) and Forms W-3c that do not conform may be returned. In addition, penalties may be assessed.

.03 Substitute forms should not be submitted to either the IRS or the SSA for specific approval. If you are uncertain of any specification and want clarification, do the following.

1. Submit a letter to the appropriate address below citing the specification.
2. State your understanding of the specification.
3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
4. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence.

.04 Any questions about the specifications, especially those for the red-ink Form W-2c (Copy A) and Form W-3c, should be emailed to *taxforms@irs.gov. (The asterisk must be included in the address.) Please enter “Substitute Forms” on the subject line. Or send your questions to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:T:T:SP, IR 6406
1111 Constitution Ave., NW
Washington, DC 20224

Any questions about the black-and-white laser-printed Form W-2c (Copy A) and Form W-3c should be emailed to laser:forms@ssa.gov or sent to:

Social Security Administration
Data Operations Center
Attn: Laser Forms Approval, Room 359
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Note. You should receive a response from either the IRS or the SSA within 30 days.

.05 The IRS maintains a centralized Customer Service call site at its Enterprise Computing Center – Martinsburg (ECC) to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 304-263-8700 (not a toll-free number) or 1-866-455-7438 (toll-free). The Telecommunication Device for the Deaf (TDD) number is 304-267-3367 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. You may also send questions to the call site via the Internet at mccirp@irs.gov. IRS/ECC does not process information returns that are filed on paper forms.

.06 The following form instructions and publications provide more detailed filing procedures for certain information returns.

- Instructions for Forms W-2 and W-3.
- Instructions for Forms W-2c and W-3c (Rev. January 2006).
- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

Section 2 - What's New

.01 We are revising this revenue procedure, which will be reproduced as Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c, because Forms W-2c and W-3c were revised in January 2006. Publication 1223 will only be available online at www.irs.gov. Several changes have been made to Forms W-2c and W-3c since they were previously revised in December 2002. The major changes include the following.

- The Social Security Administration (SSA) will not accept magnetic media submissions after December 31, 2006.
- The top margin of Form W-3c is now .5 inches from the top rule of the form to the top of the page, instead of .5 inches from the top wording (DO NOT CUT, FOLD OR STAPLE) to the top of the page.
- We added a separate entry field to box (e) (employee's name) on Form W-2c for employee suffix names such as "Jr." or "Sr."
- You can file Forms W-2c and W-3c electronically by visiting the SSA's Employer Reporting Instructions and Information website at www.socialsecurity.gov/employer, selecting "Electronically File Your W-2cs", and logging into "Business Services Online." SSA's "Create Forms W-2c Online" option allows you to create "fill-in" versions of Forms W-2c and Forms W-3c for filing with the SSA and to print out copies of the forms for filing with state or local governments, distribution to your employees, and for your records.
- Box (c) on Form W-2c is now "Corrected SSN and/or name" and must be checked if the SSN and/or name is being corrected.
- A checkbox in box (c) on Form W-3c for new Form 944 and Form 944-SS has been added. Form 944 and Form 944-SS are new forms that must be filed by certain employers instead of Form 941 or Form 941-SS beginning with calendar year 2006.
- The "Sec. 218" checkbox in box (c) on Form W-3c has been eliminated. State and local governments filing Forms W-2c to report Social Security coverage for employees under a section 218 agreement should write "Section 218 Agreement" in the lower-left corner of box (c) on Form W-3c.
- Form W-3c PR is 7.3 inches wide and should be printed on 8.5 x 11-inch paper with a .5-inch top margin and .6-inch left and right margins.

.02 The following changes have been made to Publication 1223 since the last revision (May 2003).

- Because magnetic media is being eliminated as a filing method, all references to magnetic media were deleted.
- For timeliness, to save printing expenses, and because users of Publication 1223 have access to the Internet and the IRS website, Publication 1223 will now only be released for downloading from the IRS website. However, this revenue procedure will continue to be released in printed form in the Internal Revenue Bulletin.
- We expanded the guidelines for the laser-print substitute Forms W-2c and W-3c by adding specifications to Section 5.03.
- We have included information about the IRS' Enterprise Computing Center's call site for answering questions relating to information returns.
- Corrected payee statements (Copies B, C, and 2 of Forms W-2c) may be furnished electronically if employees give their consent. See also Publication 15-A, Employer's Supplemental Tax Guide.
- We made editorial changes. Redundancies were eliminated as much as possible.

Section 3 - Filing Forms W-2c and W-3c Electronically

.01 Employers must file electronically with the SSA if they file 250 or more Forms W-2c (Copy A) during a calendar year unless the IRS granted you a waiver. For details, get the Instructions for Forms W-2c and W-3c. SSA publication MMREF-2, Magnetic Media Reporting and Electronic Filing of W-2c Information, contains specifications and procedures for filing Forms W-2c. Employers are cautioned to obtain the most recent revision of MMREF-2 (and supplements) due to any subsequent changes in specifications and procedures.

.02 You may obtain a copy of the MMREF-2 by:

- Accessing the SSA website at www.socialsecurity.gov/employer/pub.htm.
- Writing to:

Social Security Administration
OCO, DES; Attn: Employer Reporting Services Center
300 North Greene Street
Baltimore, MD 21290-0300

- Calling your local SSA Employer Services Liaison Officer (ESLO). Their phone numbers are available at www.socialsecurity.gov/employer/empcontacts.htm.
- Calling the SSA's Employer Reporting Services staff at 1-800-772-6270.

.03 Electronic filers do not file a paper Form W-3c. See the SSA publication MMREF-2 for guidance on transmitting Form W-2c (Copy A) information to the SSA electronically.

.04 Employers with fewer than 250 Forms W-2 to be corrected are encouraged to electronically file Forms W-2c (Copy A) with the SSA. Doing so will enhance the timeliness and accuracy of forms processing.

.05 Employers who do not comply with the electronic filing requirements for Form W-2c (Copy A) and who are not granted a waiver by the IRS may be subject to penalties. Employers who file Form W-2c information with the SSA electronically must not send the same data to the SSA on paper Forms W-2c (Copy A). Any duplicate reporting may subject filers to unnecessary contacts by the SSA or the IRS.

Section 4 - Requirements for Substitute Paper Copies of Red-Ink Forms W-2c (Copy A) and W-3c That Will Be Filed With the SSA

.01 Include the OMB Number on Forms W-2c (Copy A) and Forms W-3c in the same location as on the official form.

.02 The words "For Privacy Act and Paperwork Reduction Act Notice, see separate instructions." must be printed on all Forms W-2c (Copy A) and Forms W-3c.

.03 The Government Printing Office (GPO) symbol must **not** be printed on substitute Forms W-2c (Copy A) and Forms W-3c.

.04 The Catalog Number (Cat. No.) shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.

.05 The appropriate SSA addresses must be printed on the front of Form W-3c below the body of the form (see Exhibit B).

If you use the U.S. Postal Service, the address is:

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, the address is:

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

.06 All printing of substitute Forms W-2c (Copy A) and W-3c must be in Flint red OCR dropout ink except as specified below. The following must be printed in nonreflective black ink.

- Identifying number “44444” or “55555” at the top of the forms.
- The four (4) corner register marks on the forms.
- All text including “Form W-3c” below the bottom two corner register marks of Form W-3c.

.07 The sequence for assembling the copies of Form W-2c is as follows.

- Copy A — For Social Security Administration
- Copy 1 — State, City, or Local Tax Department
- Copy B — To Be Filed with Employee’s FEDERAL Tax Return
- Copy C — For EMPLOYEE’s RECORDS
- Copy 2 — To Be Filed with Employee’s State, City, or Local Income Tax Return
- Copy D — For Employer

.08 Substitute form printers are required to include their Employer Identification Numbers (EINs) to the left of “Department of the Treasury” in the lower right in place of “Cat. No.” on Forms W-2c (Copy A) and W-3c.

.09 Employers may file privately-printed Forms W-2c (Copy A) and W-3c with the SSA. Any substitute form must be an exact replica of the IRS-printed form with respect to layout and content.

.10 The back of substitute Form W-2c (Copy A) and Form W-3c must be free of all printing.

.11 In addition:

- Hot wax and cold carbon spots are not permitted on any of the internal form plies.
- Color and paper quality for Copy A (cut sheets and continuous pinfed forms) and Form W-3c, as specified by JCP Code 0-25 dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond. **Note.** Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.
- Chemical transfer paper is permitted for Copy A only if:
 - (a) Chemically-backed;
 - (b) You do not use carbon-coated forms; and
 - (c) Chemically-transferred images are black.
- All copies must be clearly legible. Interleaved carbon should be black and must be of good quality to assure legibility on all copies and to avoid smudging. Fading must be minimized to assure legibility.
- All copies should be legible and able to be photocopied.
- The contractor must initiate or have a quality control program to assure OCR ink density.

.12 Type must be substantially identical in size and shape to the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

Note. The identifying number (44444 or 55555) must be nonreflective carbon-based black ink in OCR-A font.

.13 One official Form W-2c or W-3c is contained on a single page that is 8.5 inches wide (exclusive of any snap stubs) by 11 inches deep. The width of a substitute form must be 7.5 inches. See Exhibits A and B.

.14 Forms W-2c (Copy A) of continuous, privately-printed substitute forms must be perforated at each 11-inch page depth.

Section 5 - Requirements for Laser-Printed Substitute Forms W-2c (Copy A) and W-3c That Will Be Filed With the SSA

.01 The SSA has developed laser-printed versions of Forms W-2c and W-3c. You may contact the SSA via email at laser.forms@ssa.gov for more information. After the forms are developed, you will obtain a template in pdf or Excel format and the SSA will provide further approval instructions. You may use the format of Copy A of the red-ink forms as an initial template. You may also contact the SSA at the following address.

Social Security Administration
Data Operations Center
Attn: Laser Forms Approval, Room 359
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

You will be asked to send your sample forms via private mail carrier or certified mail in order to verify their receipt.

.02 You will be required to send one set of blank and one set of dummy-data, laser-printed substitute Forms W-2c (Copy A) and W-3c for approval. Sample data entries should be filled in to the maximum length for each box entry, preferably using numeric data or alpha data, depending upon the type required to be entered. Include in your submission the name, telephone number, fax number, and email address of a contact person who can answer questions regarding your sample forms.

.03 Specifications for the laser-printed black-and-white Forms W-2c (Copy A) and W-3c should be similar to the red-ink forms (Section 4) except for certain items and actual form dimensions. Exhibits are samples only and must not be downloaded to meet tax obligations.

1. Forms must be printed on 8.5 x 11-inch single-sheet paper only, not on continuous-feed using a laser printer.
2. All forms and data must be printed in nonreflective black ink only.
3. The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from wage data entries.
4. The forms must not contain corner register marks.
5. The forms must not contain any shaded areas including those boxes that are entirely shaded on the red-ink forms.
6. Identifying numbers on both Form W-2c (“44444”) and Form W-3c (“55555”) must be preprinted in 14-point Arial bold font or a close approximation.
7. The form numbers (“W-2c” and “W-3c”) must be in 18-point Arial font or a close approximation.
8. No part of the box titles or the data printed on the forms may touch any of the vertical or horizontal lines, nor should any of the data intermingle with the box titles. The data should be centered in the boxes.
9. Do not print any information in the margins of the laser-printed forms (for example, **do not print** “DO NOT CUT, FOLD OR STAPLE” in the top margin of Form W-3c).
10. The word “Code” must not appear in box 12 on Form W-2c (Copy A).
11. A 4-digit vendor code preceded by four zeros and a slash (for example, 0000/1234) must appear in 12-point Arial font, or a close approximation, in place of the Cat. No. on Form W-2c (Copy A) and in the bottom right corner of the “For Official Use Only” box at the bottom of Form W-3c. Do not display the form producer’s EIN to the left of “Department of the Treasury.” The vendor code will be used to identify the form producer.
12. Do not print Catalog Numbers (Cat. No.) on either form.
13. Do not print the checkboxes in:
 - Box (c) of Form W-3c. The “X” should be programmed to be printed and centered directly below the applicable “Kind of Payer.”
 - The “Yes/No” area above the signature on Form W-3c. The “X” should be programmed to be printed before “Yes” or “No.”

- The box in the upper right corner of box (c) of Form W-2c (Copy A). The “X” should be programmed to be printed in that corner.
 - Box 13 of Form W-2c (Copy A). The “X” should be programmed to be printed and centered directly below the applicable box title.
14. Do not print dollar signs. If there are no money amounts being reported, the entire field should be left blank.

.04 You will be asked to submit samples of your laser-printed substitute forms to the SSA. Only laser-printed, black-and-white substitute Forms W-2c (Copy A) and Form W-3c will be accepted for approval by the SSA.

.05 Forms not containing a 4-digit vendor code preceded by four zeros and a slash (0000/) will be rejected and will not be submitted for testing or approval. If you do not have a vendor code, you may contact the National Association of Computerized Tax Processors via email at president@nactp.org.

.06 If you use forms produced by a vendor and have questions concerning approval, do not send the forms to the SSA for approval. Instead, you may contact the software vendor to obtain a copy of the SSA’s dated approval notice supplied to that vendor.

.07 Questions regarding red-ink substitute Forms W-2, W-3, W-2c, and W-3c, and other red-ink substitute forms such as the 1099 series must be directed to the IRS. Also see IRS Publications 1141 and 1179.

Section 6 - Requirements for Substitute Privately-Printed Forms W-2c (Copies B, C, and 2) Furnished to Employees

.01 All employers (including those who file electronically) must furnish employees with at least two copies of Form W-2c (three or more for employees required to file a state, city, or local income tax return).

Note. Although substitute Copy 1 of Form W-2c can be printed in black instead of the red dropout ink, it should conform as closely as possible to Copy A of the official IRS form in content, format, and layout in order to satisfy state and local reporting requirements.

.02 The paper for all copies must be white and printed in black ink. The substitute Copy B (or its equal), which employees are instructed to attach to their federal income tax returns, must be at least 9-pound paper (basis 17 x 22-500). Other copies furnished to employees should also be at least 9-pound paper (basis 17 x 22-500).

.03 Interleaved carbon and chemical transfer paper for employee copies must be clearly legible, have the capability to be photocopied, and not fade to such a degree as to preclude legibility and the ability to photocopy.

.04 Type must be substantially identical in size and shape to that on the official form.

.05 Substitute forms for employees need to contain only the payment boxes and captions that are applicable. These boxes, box numbers, and box titles must, when applicable,

match the IRS-printed form. In all cases, the employee name, address, and SSN, as well as the employer name, address, and EIN, must be present.

.06 The dimensions of the boxes on these copies (Copies B, C, and 2), but not Copy A, may be adjusted to allow space for conveying additional information. This may permit the employer to eliminate other statements or notices that would otherwise be furnished to employees.

.07 The maximum allowable dimensions for employee copies of Form W-2c are no more than 11 inches deep by 8.5 inches wide. The minimum allowable dimensions for employee copies of Form W-2c are 2.67 inches deep by 4.25 inches wide.

Note. These maximum and minimum size specifications are subject to future change.

.08 Either horizontal or vertical format is permitted for substitute employee copies of Forms W-2c. That is, the width of the form may be either greater or less than the depth of the form.

.09 All copies of Form W-2c must clearly and prominently display the form number and the form title together in one area of the form. It is recommended (but not required) that this be located on the bottom left of Form W-2c. The reference to the “Department of the Treasury – Internal Revenue Service” must be on all copies of Form W-2c. It is recommended (but not required) that this be located on the bottom right of Form W-2c.

.10 If the substitute Forms W-2c are not labeled as to the disposition of the copies, then written notification must be provided to each employee as specified below.

- The first copy of Form W-2c (Copy B) is filed with the employee’s federal tax return.
- The second copy of Form W-2c (Copy C) is for the employee’s records.
- If applicable, the third copy (Copy 2) of Form W-2c is filed with the employee’s state, city, or local income tax return.

If the substitute Forms W-2c are labeled, the forms must contain the applicable description as stated on the official form.

.11 Instructions similar to those on the back of Form W-2c (Copy C) of the official form must be provided to each employee.

Section 7 - Instructions for Employers

.01 Privately-printed substitute Forms W-2c are not required to contain a copy to be retained by employers (Copy D). However, employers must be prepared to verify or duplicate this information if the IRS or the SSA requests it. Paper filers who do not keep Copy D of Form W-2c should be able to generate a facsimile of Form W-2c (Copy A) in case of loss.

.02 If Copy D is provided for the employer, instructions contained on the back of Copy D of the official form must appear on the back of the substitute form. If Copy D is not provided, these instructions must be furnished to the employer on a separate statement.

.03 Only originals or compliant substitute copies of Forms W-2c (Copy A) and Forms W-3c may be filed with the SSA. Carbon copies and photocopies are unacceptable.

.04 Employers should type or machine print entries on non-laser generated forms whenever possible and provide good quality data entries by using a high quality type face, inserting data in the middle of blocks that are well separated from other printing and guidelines, and taking any other measures that will guarantee clear, sharp images.

Note. 12-point Courier font is preferred by the SSA.

.05 Because employers must file a machine-scannable Form W-2c, they should meet the following requirements.

- Use 12-point Courier (SSA-preferred) font for data entries.
- Proportional-spaced fonts are unacceptable.
- Refrain from printing any data in the top margin of the forms.

.06 The employer must also furnish payee copies of Forms W-2c (Copies B, C, and 2) that are legible and capable of being photocopied (by the employee).

.07 When Forms W-2c or W-3c are typed, black ink must be used with no script type, inverted font, italics, or dual-case alpha characters.

.08 The filer's employer identification number (EIN) must be entered in box (d) of Form W-2c and box (e) of Form W-3c.

.09 The employer's name, address, EIN, and state ID number may be preprinted.

Section 8 - OMB Requirements for Both Red-Ink and Laser-Printed Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires the following.

- The Office of Management and Budget (OMB) approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if assigned. (The official OMB numbers may be found on the official IRS forms and are also shown on the forms in the exhibits.)
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

.02 This information must be provided to any users of official or substitute IRS forms or instructions.

.03 The OMB requirements for substitute IRS forms are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.

- For Form W-3c and Form W-2c (Copy A), the OMB number (1545-0008) must appear exactly as shown on the official IRS form.
- For any copy of Form W-3c or Form W-2c, other than Copy A, the OMB number must use one of the following formats.
 1. OMB No. 1545-0008 (preferred) or
 2. OMB # 1545-0008 (acceptable).

.04 Any substitute Form W-3c and Form W-2c (Copy A) must state “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” If no instructions are provided to users of your forms, you must furnish them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 9 - Reproducible Copies of Forms

.01 You can obtain official IRS forms and information copies of federal tax materials at local IRS offices or by calling the IRS Distribution Center at 1-800-829-3676. Other ways to get federal tax material include the following.

- The IRS website at www.irs.gov.
- The IRS’ CD-ROM (Publication 1796).

Only contact the IRS, not the SSA, for forms.

Note. Many IRS forms are provided on the IRS website and on the Federal Tax Forms CD-ROM. But copies of Form W-2c (Copy A) and Form W-3c cannot be used for filing with the IRS or SSA when obtained by these methods because the forms do not meet the specific printing specifications as described in this publication. Copies of Forms W-2c and W-3c obtained from these sources are for information purposes only.

.02 The IRS also offers an alternative to downloading electronic files and provides current and prior-year access to tax forms and instructions through its Federal Tax Forms CD-ROM. Order Publication 1796, IRS Federal Tax Products CD-ROM, by using the IRS website at www.irs.gov/cdorders or by calling 1-877-CDFORMS (1-877-233-6767).

Section 10 - Effect on Other Documents

.01 Revenue Procedure 2003-31, 2003-1 C.B. 839 (reprinted as Publication 1223, Rev. 5-2003), is superseded.

Section 11 - Exhibits

Exhibit A

DO NOT CUT, FOLD, OR STAPLE THIS FORM

a Tax year/Form corrected / W-2		4 4 4 4 4	For Official Use Only ▶ OMB No. 1545-0008	
b Employee's correct SSN		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>		d Employer's Federal EIN
e Employee's first name and initial		Last name	Suff.	
f Employee's address and ZIP code		g Employer's name, address, and ZIP code		
Complete boxes h and/or i only if incorrect on last form filed. ▶		h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form)

Note: Only complete money fields that are being corrected (except MQGE).

Previously reported	Correct information	Previously reported	Correct information
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9 Advance EIC payment	9 Advance EIC payment	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12	12a See instructions for box 12
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
14 Other (see instructions)	14 Other (see instructions)	12c <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12c <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
12d <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12d <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12d <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12d <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

State Correction Information

Previously reported	Correct information	Previously reported	Correct information
15 State	15 State	15 State	15 State
Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.
17 State income tax	17 State income tax	17 State income tax	17 State income tax

Locality Correction Information

18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips, etc.
19 Local income tax	19 Local income tax	19 Local income tax	19 Local income tax
20 Locality name	20 Locality name	20 Locality name	20 Locality name

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Copy A—For Social Security Administration

Form **W-2c** (Rev. 1-2006) **Corrected Wage and Tax Statement** Department of the Treasury
Internal Revenue Service

Exhibit B

DO NOT CUT, FOLD OR STAPLE

a Tax year/Form corrected / W- 5555		For Official Use Only OMB No. 1545-0008	
b Employer's name, address, and ZIP code		c Kind of Payer	
3.8"		<input type="checkbox"/> 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> 944/944-SS <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare gov. emp. <input type="checkbox"/> Third-party sick pay	
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number	g Employer's state ID number
Complete boxes h, i, or j only if incorrect on last form filed.	h Employer's incorrect Federal EIN	i Incorrect establishment number	j Employer's incorrect state ID number
Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.	Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld
1.9"	1.9"	7 Social security tips	7 Social security tips
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9 Advance EIC payments	9 Advance EIC payments	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a-d (Coded items)	12a-d (Coded items)
		1.9"	1.8"
14 Inc. tax W/H by 3rd party sick pay payer	14 Inc. tax W/H by 3rd party sick pay payer		
16 State wages, tips, etc.	16 State wages, tips, etc.	17 State income tax	17 State income tax
18 Local wages, tips, etc.	18 Local wages, tips, etc.	19 Local income tax	19 Local income tax
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 ()	For Official Use Only
Email address		Fax number ()	

Purpose of Form

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 1-2006). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name or social security number (SSN). See the separate Instructions for Forms W-2c and W-3c for information on completing this form.

When To File

File this form and Copy A of Form(s) W-2c with the Social Security Administration as soon as possible after you discover an error on Forms W-2, W-2AS, W-2GU, W-2CM, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

Where To File

If you use the U.S. Postal Service, send Forms W-2c and W-3c to the following address:

**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 the following address:

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

Form **W-3c** (Rev. 1-2006) **Transmittal of Corrected Wage and Tax Statements**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Department of the Treasury
Internal Revenue Service