

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 ☐ Corrected				c Number of Forms W-2c ►															
				d Establishment number															
				e Employer's Federal EIN															
f Kind of payer <table style="display: inline-table; vertical-align: middle; margin-left: 10px;"> <tr> <td>941/941E</td> <td>942</td> <td>943</td> <td>CT-1</td> <td>Military</td> <td>Medicare govt. emp.</td> <td>Sec. 218</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> <td>☐</td> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>				941/941E	942	943	CT-1	Military	Medicare govt. emp.	Sec. 218	☐	☐	☐	☐	☐	☐	☐	g Employer's state I.D. number	
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☐	☐	☐	☐	☐	☐	☐													
				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? ☐ Yes ☐ 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 simpler, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Tax Forms Committee, 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.

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-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. Call 1-800-772-1213 for the telephone number of the magnetic media coordinator in your area. Magnetic media filing instructions are also available on the SSA and IRS electronic bulletin boards.

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). The SSA-BBS can be accessed by dialing (410) 965-1133 or BBS-(IRS) by dialing (304) 263-2749.

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 of interest about information reporting. The BBS can also be used to ask questions about magnetic media and/or electronic filing programs and reporting on information returns.

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** 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.—All employers must file Forms W-2c and W-3c with the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769.

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 / W-		OMB No. 1545-0008		
YOUR COPY		b Employer's name, address, and ZIP code ☐ 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/ 942 943 CT-1 Military Medicare gov. emp. Sec. 218 ☐ ☐ ☐ ☐ ☐ ☐ ☐		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		
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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)
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22 Explain decreases here				
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? ☐ Yes ☐ 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 2, 2AS, 2CM, 2GU, 2VI, or 3. For example, 93/2 indicates that all the forms being corrected are Forms W-2 for 1993.

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 (for tax years 1993 and prior) 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.

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.—Only State and local government employers who have a special agreement with the SSA can 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 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. See **box h** above.

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 from the Forms W-2c. Enter box number and box name from Form W-2c. Boxes that should be reported are advance EIC payment, dependent care benefits, nonqualified plans, benefits included in box 1, uncollected social security or Medicare taxes on tips, cost of group-term life insurance coverage over \$50,000, elective deferrals, sick pay not includible as income, employee business expenses, and other items you reported on your employee's original Form W-2.

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.

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

