

## Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website with the SSA. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See the penalties section in the current General Instructions for Forms W-2 and W-3 for more information.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

You may file Forms W-2 and W-3 electronically on the SSA's website at [Employer Reporting Instructions & Information](#). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

**DO NOT CUT, FOLD, OR STAPLE**

<b>55555</b>		<b>a Tax year/Form corrected</b> _____ / <b>W-</b> _____		<b>For Official Use Only ▶</b> OMB No. 1545-0008		
<b>b Employer's name, address, and ZIP code</b>		<b>c Kind of Payer (Check one)</b> 941/941-SS   Military   943   944/944-SS <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> CT-1   Hshld. emp.   Medicare govt. emp. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>Kind of Employer (Check one)</b> None apply   501c non-govt. <input type="checkbox"/> <input type="checkbox"/> State/local non-501c   State/local 501c   Federal govt. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>Third-party sick pay</b>  <input type="checkbox"/> (Check if applicable)
<b>d Number of Forms W-2c</b>		<b>e Employer's Federal EIN</b>		<b>f Establishment number</b>		
<b>g Employer's state ID number</b>		<b>h Employer's <i>incorrect</i> Federal EIN</b>		<b>i <i>Incorrect</i> establishment number</b>		
<b>j Employer's <i>incorrect</i> state ID number</b>		<b>Total of amounts previously reported as shown on enclosed Forms W-2c.</b>		<b>Total of corrected amounts as shown on enclosed Forms W-2c.</b>		
<b>1 Wages, tips, other compensation</b>		<b>1 Wages, tips, other compensation</b>		<b>2 Federal income tax withheld</b>		
<b>3 Social security wages</b>		<b>3 Social security wages</b>		<b>4 Social security tax withheld</b>		
<b>5 Medicare wages and tips</b>		<b>5 Medicare wages and tips</b>		<b>6 Medicare tax withheld</b>		
<b>7 Social security tips</b>		<b>7 Social security tips</b>		<b>8 Allocated tips</b>		
<b>9 Advance EIC payments</b>		<b>9 Advance EIC payments</b>		<b>10 Dependent care benefits</b>		
<b>11 Nonqualified plans</b>		<b>11 Nonqualified plans</b>		<b>12a Deferred compensation</b>		
<b>14 Inc. tax w/h by third-party sick pay payer</b>		<b>14 Inc. tax w/h by third-party sick pay payer</b>		<b>12b HIRE exempt wages and tips</b>		
<b>16 State wages, tips, etc.</b>		<b>16 State wages, tips, etc.</b>		<b>17 State income tax</b>		
<b>18 Local wages, tips, etc.</b>		<b>18 Local wages, tips, etc.</b>		<b>19 Local income tax</b>		
<b>Explain decreases here:</b>						
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 ▶		
Employer's contact person		Employer's telephone number		<b>For Official Use Only</b>		
Employer's fax number		Employer's email address				

Form **W-3c** (Rev. 8-2013)**Transmittal of Corrected Wage and Tax Statements**Department of the Treasury  
Internal Revenue Service**Purpose of Form**

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 2-2009). 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 and social security number (SSN) or the employer identification number (EIN). See the General Instructions for Forms W-2 and W-3 for information on completing this form.

**E-Filing**

The SSA strongly suggests employers report Form W-3c and Forms W-2c Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 25 Forms W-2c at a time to the SSA.
  - **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2c Electronically (EFW2C)*.
- For more information, go to [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and select "First Time Filers" or "Returning Filers" under "BEFORE YOU FILE."

**For Paperwork Reduction Act Notice, see separate instructions.****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**

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