

**SOFTWARE SPECIFICATIONS AND EDITS  
FOR CORRECTING ANNUAL  
WAGE REPORTS**

**FOR PREPARING PAPER FORMS W-3c  
AND COPY A OF FORMS W-2c  
FOR THE SOCIAL SECURITY ADMINISTRATION**



**Social Security Administration  
Office of Finance, Assessment and Management  
Office of Financial Policy and Operations  
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## Introduction

Yearend reporting is a challenging and busy period for most companies. Companies who have employees are responsible for issuing calendar yearend wage and tax data on each individual they employ.

The importance of properly reporting employee earnings cannot be emphasized enough. Form W-2 Copy A is a record of your employee's earnings that is used to calculate his or her current and/or future Social Security benefits. Your thoroughness in reporting correct information enhances your employee's ability to receive the right amount of Social Security benefits at the right time.

Just one keying error in a letter of a name or a number in a Social Security number (SSN) could cause an employee's current year Form W-2 data to **not** be properly matched with his or her earnings history file. A wrong dollar amount entered for wages directly impacts the future Social Security benefits your employees will receive. Other types of Form W-2 reporting errors could occur that would also influence your employees' Social Security earnings history file. **Mistakes and errors do occur. It is important that if an error is made on an employee's Form W-2 that you know how to report and fix the mistake on the proper forms.**

This booklet is intended for employers, Human Resource/Payroll Departments and Software Developers who use and/or produce **paper** Form W-2c, *Corrected Wage and Tax Statement* and **paper** Form W-3c, *Transmittal of Corrected Wage and Tax Statements*.

We offer a number of benefits such as:

- Retirement Insurance - monthly benefits for retired workers as early as age 62.
- Disability Insurance - monthly benefits for people, including children, who have a qualifying disability.
- Family Insurance - monthly benefits for spouses and children of retired or disabled workers.
- Survivors Insurance - monthly benefits for widows/widowers and children of deceased workers.
- Medical Insurance - benefits to help pay for hospital bills and other types of medical services.

The process of reporting employee wages to the Social Security Administration (SSA) is always evolving as we try to meet the reporting needs of both large and small employers while simultaneously trying to implement and streamline methods of receiving and processing

information. Our goal is to provide the employer and the employee with a method to report accurate earnings that will result in the least amount of redundancy and errors. Knowledge on what, when, where and how to report is a responsibility that is shared by the employer, employee and SSA. We offer you many ways to obtain meaningful information and gain a comprehensive understanding of this process. In this booklet we provide:

- ✓ narrative and examples on how to properly report the Forms W-2c and W-3c;
- ✓ appendices with office locations, telephone numbers and important publications;
- ✓ toll-free telephone numbers that you can call for more information or in case you have a question;

AND

- ✓ website addresses that provide access to online information and products.

# **Chapter 1: General**

## **Purpose of Forms W-2c/W-3c**

Forms W-2c and W-3c are used to help make sure the correct amount of wages are posted to your employees' earnings files, so when it is time for your employees to receive benefits, they will receive the amounts that they are due.

If you made or found a mistake on the original Form W-2 Copy A and it was already mailed or sent to SSA, then in most cases you would correct the error by completing and filing Form(s) W-2c and W-3c with us.

Use the Form W-2c to correct errors on Form(s):

- W-2;
- W-2c;
- W-2AS;
- W-2GU;
- W-2CM; or
- W-2VI

The Form W-2c is **not used** to:

- correct Form W-2G, Certain Gambling Winnings; or
- report back pay. See Chapter 2, Special Considerations for more information regarding back pay.

Use Form W-3c to send Copy A of Form W-2c to SSA.

You **must** file a Form W-3c if you are:

- filing a single Form W-2c;
- filing multiple Forms W-2c; or
- correcting your Employer Identification Number (EIN) on a previously filed Form W-3 or Form W-3SS, Transmittal of Wage and tax Statements for Forms W-2AS, W-2GU, W-2CM and W-2VI.

Please note that **not** all errors require a Form W-2c/W-3c correction. See **Chapter 2, Special Considerations**, for more information on circumstances that **do** and **do not** require submission of Forms W-2c and W-3c.

## Who Can Use the Paper Forms W-2c/W-3c?

Not everyone can use paper forms. It depends on how many Forms W-2c you will file.

<b>IF</b>	<b>THEN</b>
You have <u>less</u> than 250 Forms W-2c to file during a calendar year **	<b>YES</b> , paper Forms W-2c may be used.  <b>(But we encourage you to file electronically)</b>
You have 250 or <u>more</u> Forms W-2c to file during a calendar year **  <b>AND</b>  You're correcting only Forms W-2 for the immediate prior year **	<b>NO</b> , you <b>must</b> file Forms W-2c using electronic filing.  <b>Exception</b> The Internal Revenue Service (IRS) may grant you a waiver from this requirement. See Form 8508, <i>Request for Waiver From Filing Information Returns Magnetically</i> , for filing information. Submit Form 8508 at least 45 days before you file Forms W-2c ***.
<b>For example,</b> <b>If</b> you must file 200 Forms W-2c for the immediate prior year in March and later discover that another 100 Forms W-2c for the same year must be filed in August**	<b>Then</b> , only the 100 Forms W-2c that are filed in August must be filed electronically.

**\*\* Forms W-2c for years before the immediate prior year are not counted for purposes of the new threshold.**

**Please note that instructions for completing, filing and mailing paper Forms W-2c and W-3c are different from the instructions for completing, filing and sending the electronic filings to SSA.**

**\*\*\*Form 8508, Request for Waiver From Filing Information Returns Magnetically**  
**(Please note: Tape and cartridge submissions have been discontinued)**

- A Form 8508 is required for each Taxpayer Identification Number (TIN).
- You may use one Form 8508 for multiple types of forms.

- If you request a waiver for filing your original Form W-2 documents and it was approved, you will automatically receive a waiver for corrections.
- If you can submit your original returns electronically but not your corrections, a waiver must be requested for corrections only. **See box 7 of Form 8508.**
- Please note request(s) for waivers after the first year are only granted for cases of undue hardship or a catastrophic event as defined under IRS regulations Section 301.6011-2(c)(2).



**CAUTION:** If you file paper forms, do not file the same information electronically, or vice versa. Duplication of information causes processing delays, inaccurate employees' SSA earnings records and benefits, tax audits and possible tax liabilities.

## Have You Considered Filing Electronically?

The use of the computer allows quicker and easier processing of most data. Even if you are not yet required to file electronically, we encourage you to try one of the automated filing methods. We support automation and each year we try to offer more services online and/or improve our services already offered electronically.

Business Services Online (BSO) is a suite of Internet services for businesses that exchange information with SSA. To learn more about BSO and the products we offer, visit our website: <http://www.socialsecurity.gov/employer>.

The screenshot shows a web browser window titled "Business Services Online Handbook - IE 6.0sp1 > KW". The address bar shows "http://mwww.ba.ssa.gov/employer/bsobhnew.htm". The website header includes "www.socialsecurity.gov" and navigation links: "Home", "Questions?", "How to Contact Us", and "Search". The main content area is titled "Business Services Online Handbook" and features a "Table of Contents" on the right with links to "Contact Information", "What is BSO?", "New For Tax Year 2004", "System Requirements", "Security", "BSO Availability", "Important Dates", "Registering", and "Logging In". On the left, there is a "Employer Information Website Index" with links to "Main Employer Reporting Page", "General W-2 Filing Information", "How To File", "Where To File", "Wage Reporting Software", "Vendor List", "Forms & Publications", and "Social Security". The central content area includes a "Navigation Instructional page" warning, a "Social Security Business Services Online Electronic W-2 Filing Tax Year 2004" graphic, and contact information for the Social Security Administration Office of Systems Electronic Services at 6401 Security Boulevard, Baltimore, Maryland 21235, dated June 2004. The status bar at the bottom indicates "Local intranet".

If you have corrections and are required to file electronically or you wish to begin using these automated options, the file must be formatted as described in Publication 42-014, **Magnetic Media Reporting And Electronic Filing Of Form W-2C Information (MMREF-2)**. \*\* You may download this publication from <http://www.socialsecurity.gov/employer> or call 1-800-772-6270 (TDD/TTY 1-800-325-0778) and request to receive it through the mail. You may also contact one of our Employer Service Liaison Officers (ESLO), listed in Appendix B, if you have questions or require further information.

Please note future changes that will affect magnetic media filings.

- Tax Year 2004 was the last year tape or cartridge submissions were accepted.
- Tax Year 2005 is the last year we will accept diskette submissions.
- Tax Year 2006 and thereafter, if you are required to use a computerized method, you must use the electronic filing option to send us your submissions.

If you are using commercial wage reporting software, check the software documentation or contact the manufacturer to be sure the software uses the MMREF-2 \*\* formats. We encourage you to also take advantage of our AccuW2c\*\* software to verify the layout of data files before submission. By using this software, you may prevent errors that could cause your submission to be returned.

\*\*Please note: MMREF-1 and AccuWage are for automated **original** Form W-2 files.  
MMREF-2 and AccuW2c are for automated **correction** Form W-2c files.

## Highlights of Recent Changes



The following changes impact your reporting of Forms W-2c/W-3c correction information.

- ✓ Both Forms W-2c and W-3c were revised as of December 2002 and are scheduled to be revised again in August 2005. Please make sure you have the most current form(s) as these forms are not typically revised yearly. After June 30, 2003 you may not use any pre-December 2002 versions.
- ✓ Form W-2c, *Corrected Wage and Tax Statement*, now has included boxes for correction of State and local tax information.
- ✓ Form W-2c was revised to include other Federal boxes that appear on the original Form W-2.

- ✓ Form W-2c is now printed one per page instead of two per page.
- ✓ Form W-3c, *Transmittal of Corrected Wage and Tax Statements*, revision includes the addition of Box 14, “Inc. tax W/H by 3<sup>rd</sup> party sick pay payer.” Use box 14 to correct the amount reported in box 14 of Form W-3.
- ✓ Forms W-2c Copy A and W-3c are now printed in red dropout ink to allow clearer scanning.
- ✓ There are new electronic filing requirements. If required to file 250 or more Forms W-2c during a calendar year (only for the immediate prior year), you must file them electronically. See the section on page 4, “Who Can Use the Paper Forms W-2c/W-3c?”, for more information on the thresholds.
- ✓ If using substitute forms for Form W-2c and Form W-3c, see Publication 1223, *General Rules and Specifications For Substitute Forms W-2c and W-3c* which was revised as of May 2003. This publication details how to prepare acceptable substitute forms of the official IRS Forms W-2c and W-3c for filing returns with SSA, IRS and recipients.
- ✓ If using substitute forms as detailed in IRS Publication 1223, SSA has developed laser-print versions of Forms W-2c and W-3c that are available in pdf or Excel format. You may use the format of Copy A of the red-ink forms as an initial template. You may contact us via e-mail at [laser.forms@ssa.gov](mailto:laser.forms@ssa.gov) for more information and we will provide further approval instructions.
- ✓ W-2c Online – The W-2c Online application has been added for users who wish to file online corrections. This application will allow up to five Forms W-2c in each report.

## Where Can I Get Forms W-2c/W-3c?

You **must** use standardized forms.

**You may:**

- ❑ obtain the official IRS paper Forms W-2c and W-3c by calling 1-800-829-3676 (1-800-TAX-FORM). Please allow at least 10 days for delivery. Local IRS offices also stock these forms. You may also visit the IRS website [www.irs.gov](http://www.irs.gov) to obtain information about ordering forms. The

official IRS-printed red drop-out ink Forms W-2c and Forms W-3c are referred to as the “red-ink” forms.

- use substitute forms but they **must** meet the exact standards described in IRS Publication 1223, *General Rules and Specifications For Substitute Forms W-2c and W-3c*. Paper substitutes conforming exactly to IRS specifications may be privately-printed without the prior approval of IRS or SSA. These substitute forms that exactly replicate IRS forms are also referred to as “red-ink” forms.
- use laser-printed forms. We developed laser-printed Forms W-2c and W-3c of which you can request a template in either pdf or Excel format. Your sample forms will require approval. Throughout this booklet these forms are referred to as the “laser-printed” forms. Contact SSA at the email address of [laser.forms@ssa.gov](mailto:laser.forms@ssa.gov) to get more information or you may write us at:

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



**CAUTION:** Because we process the paper Forms W-2c and W-3c by optical scanners, you cannot file with SSA the Forms W-2c and W-3c that you print or download from the IRS website.

## How Many Parts are There to the Forms W-2c and W-3c?

The official IRS Form W-2c contains six (6) parts as described below.

- 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;

The official IRS Form W-3c is a one-part form that requires a signature from an authorized signer. The Form W-3c must accompany any Forms W-2c or it may be submitted by itself if the corrections are only to Form W-3.

The **employer** is responsible for:

- mailing the Forms W-2c Copy A and W-3c to SSA;
- where applicable, filing the corrections with the appropriate State, city and local taxing authorities (Copy 1). Contact your State or locality for specific reporting information;
- distributing copies to employees (Copy B, Copy C, Copy 2); and
- retaining a copy for your records (Copy D).

### **When are Forms W-2c Copy A and W-3c Transmittal Due to SSA?**

You should file Forms W-2c Copy A and W-3c with SSA as soon as possible after discovery of an error. Make sure your employees are also provided with a copy of their corrected Form W-2c.

### **How Should I Prepare the Forms W-2c Copy A and W-3c for Mailing?**

These forms are read by optical scanners. Staple holes, folds and/or tears cause the optical scanners to jam.

Please note the following directions when assembling your paper Forms W-2c Copy A and Form W-3c for mailing to **SSA**.

- Do **NOT** send **cash, checks or money orders**.
- Do **NOT** **staple** any of the forms (W-2c or W-3c) together.
- Do **NOT** **tape** any of the forms (W-2c or W-3c) together.
- Do **NOT** **bend or fold** the forms (W-2c or W-3c). Send in a flat mailing envelope.

## Where Should I Send the Paper Forms W-2c Copy A and W-3c?

Mail **ONLY paper** Form W-2c Copy A and the Form W-3c Transmittal forms to the addresses listed below. Please note that only originals or compliant substitute copies of Forms W-2c and W-3c may be filed with SSA. **Photocopies** and **carbon copies** are not acceptable.

### Regular Mail

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

Carriers other than

### U.S. Postal Service

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



**Note that ONLY W-2c Copy A and W-3c are mailed to the above addresses.**

- Original Forms W-2 Copy A and W-3 filed at each yearend are sent to a different mailing address.
- Diskette submissions/Electronic filings also are mailed to a different location.

### Who Should Sign Form W-3c?

Employers typically sign the Form W-3c but other senders such as a service bureau, paying agent or disbursing agency may sign Form W-3c on your behalf if the sender:

- is authorized orally, in writing or implied by an agency agreement that is valid under State law

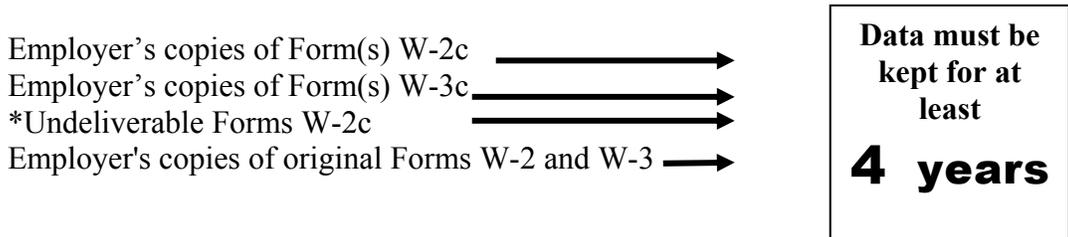
**AND**

- writes "For (name of payer)" next to the signature.

Please note: Even if an authorized person signs the Form W-3c, the responsibility for accurate and timely filing still rests with the employer.

### How Long Must I Retain These Records?

We may need to contact you with questions regarding the information you filed. You must keep copies of your forms for at least 4 years.



**\*Undeliverable employee Forms W-2c that were returned by the postal service should be maintained and kept by the employer and should NOT be sent to SSA.**

### Penalties

The law requires IRS to consider imposing penalties on nonconforming Forms W-2c and W-3c. Reasons for penalties include, but are not limited to:

- failure to file machine-readable paper forms;
- failure to include all information required;
- failure to file correct information;
- failure to file electronically when required; and/or

- failure to file correction data.



Please note: An employer is not relieved of the responsibility to ensure Forms W-2c Copy A and W-3c are filed with SSA and given to employees just because a reporting agent or third-party payroll service provider is used.

## Balancing and Reconciling Annual Wage Reports

SSA uses wage information to determine the amount of benefits employees and their families may receive. We want your employees to receive the correct amount of benefits based on their wages, so we need you to accurately report your payroll information.

The totals of your original Forms W-2 and any corrections from Forms W-2c should agree to the grand total of your transmittal Form W-3 and any correcting transmittal Form(s) W-3c filed. The checking and balancing of wage information does **NOT** end there. IRS, in cooperation and conjunction with SSA, reviews the information reported on the quarterly Form 941- **Employer's Quarterly Federal Tax Return**; or Form 943 - **Employer's Annual Return for Agricultural Employees**; or Form CT-1 - **Employer's Annual Railroad Retirement Tax Return**; or Schedule H (Form 1040) - **Household Employment Taxes** and any correcting Forms 941c filed. If any differences are noted between the reports and their totals, either SSA or IRS will contact you.

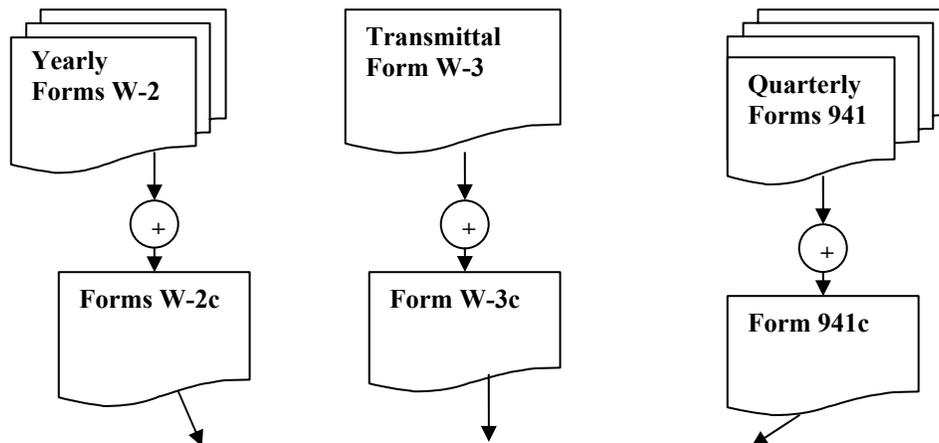
Before submitting reports or after making changes and corrections, remember to make sure the totals on all wage reports balance and agree with each other.

Situations may arise where a valid difference among the forms could occur. Document the differences and their reasons. Keep copies of your reconciliation in case of inquiries either by IRS or SSA.

### **Please remember**

- Reconcile the totals of Forms W-2s and W-2cs to the cumulative total of the Forms W-3 and W-3c for the applicable tax year.
- Reconcile the totals from applicable IRS Forms 941, 943, CT-1 (box 2 only), Schedule H (Form 1040) and 941c to the grand totals from above for the same tax year. Caution: Form 941c is not filed on its own. It is filed and attached with a current Form 941. When reconciling, make sure you are agreeing totals for the correct tax year.
- Forms 941, 943, Schedule H (Form 1040) and 941c report both the employee and employer's Social Security and Medicare taxes withheld which is double or twice the amount reported on Forms W-2, W-2c, W-3 and W-3c. Forms W-2, W-2c, W-3 and W-3c show just the employees' Social Security taxes withheld. Please remember to take that into consideration when reconciling the totals.

## Balancing of Reports:

**Total Wages & Taxes**

All reports must agree to the same summarized totals for annual wages and taxes. Specifically, the following totals should reconcile amongst the three reports {W-2s (W-2cs; W-3 (W-3c); and 941 (941c)} totals of:

- Social Security wages (W-2 and W-2c box 3; W-3 and W-3c box 3; 941 line 5a, column 1; 941c Part III);
- Social Security tax withheld (W-2 and W-2c box 4; W-3 and W-3c box 4; 941 lines 5a, and 5b column 2; 941c Part III);
- Social Security tips (W-2 and W-2c box 7; W-3 and W-3c box 7; 941 line 5b, column 1; 941c Part III);
- Medicare wages and tips (W-2 and W-2c box 5; W-3 and W-3c box 5; 941 line 5c, column 1; 941c Part IV);
- Medicare tax withheld (W-2 and W-2c box 6; W-3 and W-3c box 6; 941 line 5c, column 2; 941c Part IV);
- Federal Income tax withheld (W-2 and W-2c box 2; W-3 and W-3c box 2; 941 line 3; 941c Part II); and
- Advanced earned income credit (EIC) (W-2 and W-2c box 9; W-3 and W-3c box 9; 941 line 9).
- Filers of Form(s) 943 (Agricultural), CT-1 (Railroad) or 1040 Schedule H (Household) have similar reporting and balancing processes where annual wage reports must be reconciled and legitimate differences, if any, properly documented.
- If valid differences occur, document the reasons and retain copies of the reconciliation in case of inquiries by IRS or SSA.
- Contact your State and locality for their applicable reconciliation process.

## How Can I Verify Employee Names and/or Social Security Numbers?

Making corrections to employee's annual wage information does involve more of your time and effort. To reduce the chance of errors and mismatches on your employee's name and SSN, we offer a *free service* that allows you a chance to verify information before the annual filing requirement of Form W-2. In fact any time during the year you can verify that the names and SSNs of your employees match to the names and SSNs on file at SSA. This service is called Employee Verification Services (EVS). Use of this service decreases the amount of errors and corrections that you may have to make later. It also aids in making sure the correct information is posted to your employees' Social Security records.

The table below briefly summarizes the verification methods available. For additional information, call the Employer Reporting Branch at 1-800-772-6270, visit the SSA Website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) for a copy of the SSA Publication 20-004, *Employee Verification Services (EVS), Verification of Names and Social Security Numbers, Employer and Third-Party Submitter Instructions* or call your ESLO as listed in Appendix B.

<b>If you want to verify</b>	<b>Then</b>
For a small group of employees/SSNs (1 to 5 names)	Verification will be given over the telephone. Call the Employer Reporting Branch at 1-800-772-6270 or the general SSA number at 1-800-772-1213.
For a large group of employees/SSNs (up to 50 names)	Submit your paper lists to your local SSA office. Some offices can accept fax listings. To find an office near you, visit SSA's website at <a href="http://www.socialsecurity.gov/employer">http://www.socialsecurity.gov/employer</a> or see Appendix B.
For a larger group of employees/SSNs (greater than 50 names)	<p>A simple registration process is required.</p> <ol style="list-style-type: none"> <li>1. Complete a registration form and privacy act statement and mail or fax the forms to SSA.</li> <li>2. We will issue a requester identification code and you will be ready to submit your data file or paper listing.</li> </ol> <p>Publication No. 20-004, <i>EVS, Employer and Third-Party Submitter Instructions</i>, provides the forms and the additional information you will need to use this process.</p>

## How May I Obtain Additional Copies of This Publication?

You may obtain additional copies of this SSA publication by:

- using the Internet to read and print this publication directly from the employer site: <http://www.socialsecurity.gov/employer/pub.htm> or
- contacting your local ESLO (Appendix B).

## Who Should I Contact if I Have a Question?

Operational or technical questions should be directed to your respective ESLO listed in Appendix B.

Employers with questions concerning the SSA and IRS reconciliation of Forms W-2c and W-3c data, Medicare reporting error notices and/or questions concerning electronic filing may contact SSA at 1-800-772-6270 on weekdays from 7 a.m. to 7 p.m. (Eastern Time).

Tax questions or questions on tax law and regulations may be addressed to the IRS Information Reporting Customer Service Site at telephone number 1-866-455-7438 (1-304-263-8700 if calling from outside of the United States).

## Comments

We welcome your comments and suggestions regarding this booklet. Please contact us at:

Social Security Administration  
Office of Financial Policy and Operations  
ATTN: AWR Software Standards  
P.O. Box 17195  
Baltimore, MD 21297-1195



## **Chapter 2: Special Considerations**

### **I Found a Mistake on the Original Form W-2, What Do I Do?**

Special considerations and circumstances may arise when issuing Forms W-2 and W-3. If you found an error or mistake on the originally produced W-2, it needs to be corrected. But the actual correction may differ depending on whether you **have** or **have not** issued the original Forms W-2 to employees and/or SSA.

For instance, some corrective actions may involve voiding the original Form W-2 and producing a new original Form W-2. Other actions would involve issuing Forms W-2c and W-3c as a means of correction. In some cases, a Form W-3c would be the only form required (without an accompanying Form W-2c) if an error occurred only on the originally issued Form W-3.

To pinpoint the corrective action needed, you must determine:

- where you are in the process of producing the original Form W-2;
- what type of correction is needed for the type of error made; and
- what form is required to properly correct the error and file with SSA and the employee.

<b>IF YOU HAVE AN ERROR AND ...</b>	<b>THEN</b>
<p>The original Form W-2 has <b>not</b> been issued to <u>employees</u> or <u>SSA</u>...</p>	<ol style="list-style-type: none"> <li>1. Check the “<b>void</b>” box on the original Form W-2 that contained the error.</li> </ol> <p style="text-align: center;"><b>AND</b></p> <ol style="list-style-type: none"> <li>2. Complete a new original Form W-2 with the correct information.</li> <li>3. Remember: <ol style="list-style-type: none"> <li>a) Do <b>NOT</b> include “<b>void</b>” W-2s in the total count in box c of the Form W-3.</li> <li>b) Do <b>NOT</b> include <b>void</b> W-2 dollar amounts in any of the Form W-3 boxes 1-14 and boxes 16-19.</li> </ol> </li> <li>4. Distribute the original Forms W-2 as required noting the following. <ol style="list-style-type: none"> <li>a) Forms W-2 Copy A are mailed to SSA. Currently, the majority of Forms W-2 used have only one form per page. If your Forms W-2 Copy A are only one form per page, then you would only send the original Forms W-2 Copy A to SSA. You would not send any Forms W-2 Copy A marked “void.”</li> </ol> <p style="text-align: center;"><b>BUT</b></p> <p>If you have more than one Form W-2 Copy A per page, then your <u>original</u> Forms W-2 Copy A <b>and void</b> Forms W-2 Copy A would be sent to SSA.</p> <p>Please note: Form W-2 Copy A is scanned by the computer and the form cannot be torn or separated. If “void” forms are intermixed with original Forms W-2 Copy A on the same page, then the entire page should be submitted to SSA.</p> </li> <li>b) Employees receive original Forms W-2 copies B, C and 2 but do <b>not</b> receive Forms that are marked void.</li> </ol>

<b>IF YOU HAVE AN ERROR AND ...</b>	<b>THEN</b>
Your original Forms W-2 <b>have</b> been issued to employees but <b>have not</b> yet been sent to SSA	<ol style="list-style-type: none"> <li>1. Check the “void” box on the original Form W-2 that contained the error.</li> <li>2. Complete a new original Form W-2 with the correct information.</li> <li>3. Mark “<b>Corrected</b>” on copies <b>B, C</b> and <b>2</b> of the new original Form W-2 (the employee’s copies) and send them to the employee.</li> <li>4. Send SSA the new Form W-2 Copy A along with all other Forms W-2 Copy A. <ol style="list-style-type: none"> <li>a) If your Forms W-2 Copy A contain only one W-2 form per page, then do not send us your void forms.</li> <li>b) If your Forms W-2 Copy A contain more than one W-2 per page, then send us both originals and voids.</li> </ol> <p>Please note: Form W-2 Copy A is scanned by the computer and the form cannot be torn or separated. If “void” forms are intermixed with original Forms W-2 Copy A on the same page, then the entire page should be submitted to SSA.</p> </li> </ol>
Your original Forms W-2 <b>have</b> been issued to employees and <b>have</b> been sent to SSA	<ol style="list-style-type: none"> <li>1. In <u>most</u> cases, you <b>must</b>: <ol style="list-style-type: none"> <li>a) file corrected Forms W-2c and W-3c with SSA</li> </ol> <p style="text-align: center;"><b>AND</b></p> <ol style="list-style-type: none"> <li>b) provide a corrected Form W-2c copies B, C and 2 to your employees.</li> </ol> <p>See the following for more information on the correction(s) needed for specific types of errors.</p> </li> </ol>

## How Do I Group the Various Types of Forms That I Need to Correct?

Forms are grouped by year, by type of W-2 form and by kind of payer.

A separate W-3c must be filed for each tax year, for each type of form and for each kind of payer except “Third-party sick pay” (“Third-party sick pay” indicator box is not considered a separate kind of payer.).

### **What are the different Types of W-2 Forms?**

As stated above, you must submit a separate W-3c for each tax year and by each type of Form W-2 or Form W-3 being corrected.

<b>If Your Original Form(s) W-2 were:</b>	<b>Then Your Form(s) W-2c box a Would only be for:</b>	<b>And Then Your Form W-3c box a Would be completed as:</b>
W-2	W-2	W-2
W-2c	W-2c	W-2c
W-2AS American Samoa	W-2AS	W-2AS
W-2GU Guam	W-2GU	W-2GU
W-2CM Commonwealth of the Northern Mariana Islands	W-2CM	W-2CM
W-2VI U.S. Virgin Islands	W-2VI	W-2VI
W-2G Certain Gambling Winnings	Do not use W-2c to correct	Not applicable
Correct but your W-3 was wrong	Not applicable	W-3
Correct but your W-3c was wrong	Not applicable	W-3c
Correct but your W-3SS was wrong	Not applicable	W-3SS

### **Correction to More Than One Kind of Payer**

Most companies only have one “Kind of Payer.” If you have more than one “Kind of Payer” that you are correcting, you must group the W-2cs by each kind of payer and send with a separate Form W-3c to SSA. Please note that “Third-party sick pay” indicator box is not considered a separate kind of payer.

On your original Form W-3, Kind of Payer is located in box b. The correcting transmittal Form W-3c has Kind of Payer located in box c.

## My Employee's Address is Incorrect on Original Form W-2, What Should I Do?

If **all** other information on the Form W-2 Copy A is correct **except** for the employee's address, a Form W-2c should **NOT** be filed with SSA. You **must** correct the employee's copy of the Form W-2 but no additional filings or reports are needed for SSA.

To correct the employee's copy of the Form W-2 for only a wrong address you **must** do **one** of the following three options.

- Mail or otherwise deliver to the employee, the Form W-2 containing the incorrect address in an envelope labeled with the correct address.

**OR**

- Issue a new Form W-2 to the employee with the correct address and all other information fully completed on the Form W-2. The employee's copies (B, C and 2) must be marked "**REISSUED STATEMENT.**" Caution: **Do not send the Form W-2 Copy A with the new address to SSA.**

**OR**

- Issue a Form W-2c to only the employee showing the correct address in box f and all other correct information. Caution: **Do not send the Form W-2c Copy A with the new address to SSA.**

**Hint: Remind your employees that if they move, relocate or have a change of address, that these changes should be reported promptly to your Human Resource and/or Payroll Departments.**

**Also, remind your employees that they may use IRS Form 8822, Change of Address, to notify the IRS of changes to their home mailing address**

## My Employee's Name is Incorrect on Original Form W-2, What Should I Do?

A Form W-2c must be completed if the name is incorrect on the original Form W-2 Copy A filed with SSA.

This type of error could occur due to a simple typographical error, a misspelling in the employee file or just copying the name incorrectly from one form to another. If the employee married, divorced or had a legal name change, this would also cause the name to be incorrect in your files until the employee informed you or submitted corrections (see the following information on filing a Form SS-5 with SSA). Also, if your employee received a new Social Security card following an adjustment to his or her resident status that show a different name, file a

Form W-2c for the most current year only.

On Form W-2c please:

- Complete boxes a through g plus box i.
  - Make sure box c is checked.
  - Place the **correct name** in box e.
  - Place the **incorrect name** as reported on the original Form W-2 Copy A in box i.
  
- If **only** the name is incorrect on the originally filed Form W-2, then do not complete boxes 1 through 20.
  
- You may furnish Forms W-2c Copies B, C and 2 to the employee but you **must** advise your employee to correct his/her name on the original Form W-2 in his or her possession.
  
- You must also file with SSA a Form W-3c Transmittal to accompany the corrected Form W-2c Copy A(s).

**Hint: Please remind employees to inform you of any changes to their names. It is very important that if your employees marry, divorce or legally change their names, they need to formally correct their records with SSA by filing Form SS-5 for a name correction.**

**Please see Chapter 4 – Common Errors – Dos and Don'ts. A section is dedicated to avoiding common errors on reporting the Employee Name.**

## **My Employee's SSN is Incorrect on Original Form W-2, What Should I Do?**

A Form W-2c must be completed if the SSN is incorrect on the original Form W-2 Copy A filed with SSA.

Again, this type of error could occur due to a simple typographical mistake, data input error or just copying the SSN incorrectly from one form to another. If a new social security card was issued to your employee following an adjustment to his/her resident status that shows a different SSN, file a Form W-2c for the most current year only.

On Form W-2c:

- Complete boxes a through h excluding box c.
  - Place the **correct SSN** in box b.
  - Place the **incorrect SSN** as reported on the original Form W-2 Copy A in box h.

- If **only** the SSN is incorrect on the originally filed Form W-2, then do not complete boxes 1 through 20.
- You may furnish Forms W-2c Copies B, C and 2 to the employee but you **must** advise your employee to correct his/her SSN on the original Form W-2 in his or her possession.
- You must also file with SSA a Form W-3c Transmittal to accompany the corrected Form W-2c Copy A(s).

**Please see Chapter 4 – Common Errors – Dos and Don'ts. A section is dedicated to avoiding common errors on the Employee Social Security Number.**

### **I Have “Applied For” as My Employee’s SSN on the Original Form W-2 Copy A, and My Employee Now Received His/Her SSN, Do I Need to File a Form W-2c?**

Yes, a Form W-2c is required.

If any of your employees applied for and had not received their SSN by the Form W-2 filing deadlines, then in box d of the original Form W-2 Copy A, enter “applied for.”

Once their SSN is received, you would need to file a Form W-2c Copy A accompanied by a Form W-3c Transmittal with SSA. To correctly complete the Form W-2c, follow the directions in the previous section, **My Employee’s SSN is Incorrect on Original Form W-2, What Should I Do?**

### **I Have the Wrong Tax Year on a Form W-2 Copy A, How Do I Correct?**

Two Forms W-2c must be completed if the tax year is incorrect on the original Form W-2 Copy A filed with SSA.

- The purpose of the first Form W-2c is to void and nullify all amounts previously reported on the original Form W-2 Copy A when the incorrect tax year was used.
  - The first Form W-2c**
    - Show the incorrect tax year in box a of Form W-2c.
    - Place the amounts from the originally reported Form W-2 Copy A in the “Previously reported” columns of Form W-2c for boxes 1-14.
    - Place zero (“0.00”) in each of the applicable “Correct information” amount columns for boxes 1-14.

- The purpose of the second Form W-2c is to report the correct information and amounts in the correct tax year.

**The second Form W-2c**

- Show the correct tax year in box a of Form W-2c.
- Place zero ("0.00") as the money amount in each of the "Previously reported" columns of Form W-2c for boxes 1-14.
- Place the correct money amount in each of the applicable "Correct information" amount columns for boxes 1-14.

**Please note:**

1. Two Forms W-2c must be prepared for each and every original Form W-2 Copy A filed with SSA that had an incorrect tax year.
2. Check with your State and local taxing authority for the correct completion of boxes 15-20 in situations where an incorrect tax year was originally reported on the Form W-2 Copy A.
3. You must also file with SSA a Form W-3c Transmittal to accompany the corrected W-2c Copy A(s).

## **I Have the Wrong Employer Identification Number (EIN) on a Form W-2 Copy A, How Do I Correct?**

Two Forms W-2c must be completed if the EIN is incorrect on the original W-2 Copy A filed with SSA.

- The purpose of the first Form W-2c is to void and nullify all amounts previously reported on the original Form W-2 Copy A when the incorrect EIN was used.

**The first Form W-2c**

- Show the incorrect EIN in box d of the Form W-2c.
- Place the amounts from the originally reported Form W-2 Copy A in the "Previously reported" columns of Form W-2c.
- Place zero ("0.00") in each of the applicable "Correct information" amount columns for boxes 1-14.

- The purpose of the second Form W-2c is to report the correct information and amounts for the correct EIN.

**The second Form W-2c**

- Show the correct EIN in box d of the Form W-2c.
- Place zero ("0.00") as the money amount in each of the "Previously reported" columns of Form W-2c.
- Place the correct money amount in each of the applicable "Correct information" amount columns for boxes 1-14.

**Please note:**

1. Two Forms W-2c must be prepared for each and every original Form W-2 Copy A filed with SSA that had an incorrect EIN.
2. Check with your State and local taxing authority for the correct completion of boxes 15-20 in situations where an incorrect EIN was originally reported on the Form W-2 Copy A.
3. You must also file with SSA a Form W-3c Transmittal to accompany the corrected W-2c Copy A(s).

**Please see Chapter 4 – Common Errors – Dos and Don'ts. A section is dedicated to common errors on Employer Identification Numbers.**

## How Do I Correct the Amounts on a Form W-2c?

A W-2c must be completed if any amounts are incorrect on the original W-2 Copy A filed with SSA.

For boxes 1-20:

- If the “Previously reported” **and** “Corrected information” amounts are not being changed for a particular box, leave the boxes blank. Do not make an entry in these boxes on W-2c Copy A unless there is a change.
- If any item shows a dollar change and one of the amounts is zero, enter “0.00.” Do not leave the box blank.
- Enter under “Previously reported” the amount reported on the original Form W-2 Copy A.
- Enter under “Correct information” the corrected amount.
- Box 2 - Federal income tax withheld - Only corrections of an administrative error are allowed. IRS states an administrative error occurs only if the amount you entered in box 2 of the incorrect Form W-2 **was not** the amount you actually withheld. An adjustment for an administrative error would be to correct reporting amounts to the actual amounts withheld from the employee. Other examples of administrative errors include mathematical or transposition errors.
- Box 2 for correcting Forms W-2AS, W-2CM, W-2GU, W-2VI – Report the income tax withheld for the applicable possession.

- Special Rules may apply for boxes 3, 5 and 7 if you are a State, local or Federal employee. Please see the Medicare Qualified Government Employee (MQGE) section within this chapter for more information.
- Boxes 15-20. If you are only correcting information/amounts in boxes 15-20, please **do not** send the Form W-2c Copy A to SSA. Please check on the proper method to file correcting data with your State and local tax reporting authorities.
- You must also file with SSA a Form W-3c Transmittal to accompany the corrected Form W-2c Copy A(s).

## The Allocated Tip Amount Changed, Do I Need to File a Correction for My Employee?

On the original Form W-2 Copy A filed each year for your employees, box 8 is used to show allocated tips. If an employee terminates prior to yearend and requests a W-2, final amounts for allocated tips may not be known.

The employer has two options for completing box 8 allocated tips on the original Form W-2 when the final amount has not yet been determined:

**Option 1** - leave box 8 blank as tip allocation is not required to be recorded on early released Forms W-2; or

**Option 2** - provide a good faith estimate in box 8 and write “estimate” next to the box. (Note: Tip allocation does not effect withholding, Social Security or Medicare taxes and is not included in boxes 1, 3, 5 or 7).

During January of the next year, a Form W-2c **must** be issued when final amounts are known, if on the original Form W-2 Copy A:

- No amount was shown in box 8; or
- The final amount differs from the estimated amount provided earlier by more than 5 percent.

To correctly complete the W-2c, follow the directions in the previous section, [How Do I Correct the Amounts on a W-2c?](#) For more information on allocated tips, please see IRS Form 8027, [Employer’s Annual Information Return of Tip Income and Allocated Tips](#).

## My Employee Lost His/Her Original Form W-2, Do I Need to Correct This Problem With a Form W-2c?

No. If the information on the original Form W-2 Copy A is correct and filed with SSA, then a Form W-2c is not needed. If an employee lost his/her original Form W-2, write "REISSUED STATEMENT" on the new copy and furnish it to the employee. Do not send Copy A of the reissued Form W-2 to SSA.

## I Issued More Than One W-2 to My Employee and Then Discovered an Error, How Do I Correct?

If you filed more than one Form W-2 for an employee under the same EIN for the tax year, there are two ways you can prepare a correction.

**Method One** - You can file a single Form W-2c to correct only the Form W-2 that was originally incorrect.

**OR**

**Method Two** - You can file a single Form W-2c to reflect the wage totals of ALL the Forms W-2 that were submitted under the same EIN for the same employee SSN, tax year and kind of payer.

**Please note:** Special rules may apply for MQGE employees. If you file a Form W-2c, it must be accompanied by the transmittal Form W-3c.

## I Have Medicare Qualified Government Employees (MQGE), How Do I Correct Their W-2s?

If you are a Government employee (at the State, local or Federal level) employed in 1991 or after and are an MQGE employee certain rules apply when correcting Social Security wages and tips (boxes 3 and 7).

**Method One** - Are you just correcting Medicare Wages of your MQGE employees?

If you are correcting just Medicare wages, enter the Medicare wage information in the Medicare wages and tips (box 5) of Form W-2c. Do not show any Social Security wages (box 3) or Social Security tips (box 7) if these wages were correct on the originally filed Form W-2.

### **Method Two - Do you just have corrections to Social Security Wages and Tips?**

MQGE employers must also complete the Medicare wages and tips (box 5) even if there is no change from the previously reported information on the original Form W-2. Complete Social Security wages (box 3) and Social Security tips (box 7) with the applicable changes and enter the total Medicare wages and tips (box 5, including MQGE-only wages) again, even if there were no corrections/changes to the Medicare wages and tip box.

**Please Note:** If you file a Form W-2c, it must be accompanied by the transmittal Form W-3c.

## **How Do I Handle My Employee's Repayment of Prior Year Taxable Wages?**

Special rules apply if your employee was overpaid taxable wages and does not pay you back in the same calendar year the overpayment was made.

You **must** file a Form W-2c to adjust Social Security wages and taxes and Medicare wages and taxes if your employee repaid you within 3 years of April 15 following the year of the original overpayment date. The Form W-2c is filed in the year the employee makes the repayment and box a of the Form W-2c is completed with the tax year in which you made the overpayment to your employee.

You would refund to your employee the overpayment of Social Security taxes and/or Medicare taxes as calculated after receipt of their repayment. Additionally, you would obtain an affidavit from your employee stating receipt of the monies and that no further claim for such monies would be requested from the IRS on your employee's tax returns.

Because the wages were not paid back in the same year issued, an adjustment on Form W-2c is **not** allowed for box 1 (Wages, Tips, other compensation) and an adjustment is **not** allowed for box 2 (Federal income tax withheld). No adjustments are allowed for boxes 1 and 2 because your employee had full use of the overpayment of the funds during the year and the withheld tax portion was taken as a credit on your employee's tax return. The specific tax treatment your employee can take on their personal income taxes in the year of repayment of wages, for boxes 1 and 2, depends on the dollar amount of the repayment.

Please note:

- If overpayment of wages occur and the amount is repaid by your employee in the same tax year – different rules apply and a Form W-2c **would not** be required (see IRS information on wage-offset method).
  - Overpayment and repayment occur in same tax year – repayment is treated on a **pre-tax** basis.

- If overpayment of wages occurs and the amount is repaid by your employee in a subsequent year – a Form W-2c would be required for Social Security wages and taxes and Medicare wages and taxes (see IRS information on claim-of-right rules).
  - Overpayment and repayment occur in different tax years – repayment is treated on an **after-tax** basis.
  - A Form W-2c **would** be required for Social Security and Medicare wages and taxes.
  - A Form W-3c transmittal needs to accompany the W-2c form.
  - A Form 941c would be required to reconcile Forms W-2 (W-2c) and W-3 (W-3c) amounts.
  - Refund to your employee the amount of Social Security and Medicare taxes as calculated on the W-2c form.
  - Your employee is required to sign an affidavit that they received the refund of Social Security and Medicare taxes.
  - No adjustment would be made on the Form W-2c for box 1 and box 2.
  - The employee is not entitled to file an amended return (Form 1040X, Amended U.S. Individual Income Tax Return) to recover the income tax on these wages. The employee is entitled to a deduction (or a credit, in some cases) for the repaid wages on his or her Form 1040 for the year of repayment. Your employee would determine the appropriate tax treatment for their personal tax returns based on IRS rules.
  
- For more information on Repayments, see IRS Publication 525, *Taxable and Nontaxable Income* and IRS Publication 15, *Circular E, Employer's Tax Guide*.

## How Do I Handle Back Pay Amounts?

### **What is Back Pay?**

Back pay is defined as pay and/or wages given to an employee in a tax year for actual or deemed employment in earlier tax years. Personal injury awards, legal fees reimbursement, interest and penalties awarded are **NOT** considered back pay or wages.

There are **two types** of back pay:

#### **Nonstatutory back pay**

**Defined:** If an employee and employer negotiate a settlement that is not a sanction or determination from a Government agency or court, then it is not classified as “back pay under a statute.” Examples include retroactive pay or delayed wages from union settlements.

**Reporting:** On Form W-2, if the employer properly reports the nonstatutory back pay in the year paid to the employee, no extra reporting steps are necessary.

**Back pay under a statute**

**Defined:** Are amounts due an employee as a result of a legal action or settlement typically from a Government agency or a court. Examples could include but not be limited to settlements classified as back pay from:

Age Discrimination and Employment Act

Equal Pay Act

Fair Labor Standards Act

Americans with Disabilities Act

National Labor Relations Act

State Minimum Wage Laws

**Reporting:** On Form W-2, properly report the statutory back pay in the year paid (same as above). Also prepare a special letter/report to SSA detailing how the statutory wages apply to earlier years. This letter to SSA is not mandatory but if employers do notify SSA of back pay under statute, SSA can then allocate the wages back to the years in which they belong. This aids your employees in receiving the correct amount of credit for the years they work which is ultimately used to determine benefit amounts they will receive in retirement.

**W-2 Reporting Requirements**

**Applicable for both back pay under a statute and nonstatutory back pay:** Both SSA and IRS consider back pay awards to be wages in the year the employer actually pays the employee. The year you pay your employee back pay, either statutory or not statutory, is the time you should include the back pay amounts as wages on the Form W-2 of your employee.

**What are the W-2c Reporting Requirements for Back Pay Amounts?**

**Is a W-2c needed for my back pay under statute or nonstatutory back pay?**

- No**, a Form W-2c is not needed **if** you properly reported the back pay as wages on Form W-2 in the year it was paid.
- Yes**, a Form W-2c is needed **if** you did not include back pay wages on a previously filed Form W-2 or magnetic media wage report for the year in which the back pay was paid or if you have a correction to the amount you included as back pay in the original Form W-2 Copy A filed with SSA. If you file a Form W-2c, it must be accompanied by the transmittal Form W-3c.



**Caution:** Do **not** prepare Form W-2c to reallocate back pay under a statute to the period(s) in which it originally should or would have been paid. A special letter/report to SSA, as detailed below, accomplishes that.

### **Back pay under Statute**

#### **Special Letter/Report to SSA notifying of statutory back pay award.**

While both IRS and SSA consider both types of back pay as wages in the year paid, SSA will (if notified via a letter) credit back pay under a statute to an individual's earnings record in the period that wages should or would have been paid. This is important because wages not credited to the proper year may result in lower Social Security benefits or even failure to meet the requirements for benefits. The back pay under a statute will remain posted to your employee's Social Security earnings record in the year reported on Form W-2 or Form W-2c unless you notify us in a special and separate letter. When you notify us, we will allocate the statutory back pay to the appropriate time periods of your employee's records.

This letter to SSA should contain:

1. Employer's name, address and EIN.
2. A signed statement citing the Federal/State statute under which the payment was made;
3. Employer contact name and telephone number; and
4. A list of employees receiving the payments, the tax year(s) you paid and reported the back pay, employee SSN, employee name and back pay amounts to allocate to each reporting period.

You should send this special letter/report to SSA after you submit the Form W-2 or W-2c to SSA for the year in which the back pay under a statute was paid. There is no statute of limitations on filing of this letter. The letter/report should be mailed only to:

Social Security Administration  
Office of Central Records Operations  
Metro West  
Attn: Back Pay (DCC) Analyst Staff  
300 North Greene Street  
Baltimore, MD 21202

See IRS Publication 957, *Reporting Back Pay and Special Wage Payments to the Social Security Administration*, for more information on this subject matter.

## Where are Gambling Winnings Reported?

Gambling winnings are reported on Form W-2G but are not wages from an employer to an employee. Do **not** use a Form W-2c to correct Form W-2G. To correct a paper Form W-2G, check the corrected box on a blank Form W-2G and then complete the form with the corrected information. Also do **not** use a Form W-3 or W-3c as a transmittal for Form W-2G. Use paper Form 1096, Annual Summary and Transmittal of U.S. Information Returns, to transmit Forms W-2G to the IRS (not SSA).

For more information on Form W-2G, see IRS *Instructions for Forms 1099, 1098, 5498 and W-2G*.

## Only Form W-3 Has errors, How Do I Correct?

- If you have errors only on Form W-3, W-3SS or W-3c, use Form W-3c to correct those errors.
- If you are correcting only information on Form W-3, W-3SS or W-3c, Form W-3c can be filed alone and does not require the attachment of Forms W-2c.

## Originally Submitted Form W-3 Contains Incorrect EIN

- Use Form W-3c to correct the EIN that was originally submitted incorrectly.
- Complete only boxes a, b, e, f and h.
- Sign the form and remit to SSA.

## Originally submitted Form W-3 Contains Incorrect Kind of Payer

- On Form W-3c complete boxes a, b, e and f.
- Complete box c with the correct Kind of Payer.
- In the box labeled “Explain decreases here” complete with the previously reported incorrect Kind of Payer.
- Sign the form and remit to SSA.

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## **Chapter 3: Standards, Specifications and Edits**

### **Introduction**

This Chapter provides standards, specifications and edits for preparing paper Forms W-3c and W-2c Copy A for SSA. These criteria are intended for various audiences such as (1) employer human resource/payroll departments, (2) payroll tax software developers and (3) the general public, at large, who may want to learn more about the background of wage reporting and corrections to wage reports.

The guidelines include what data to compile, describe what these data should represent and specify certain characteristics that may identify suspect or incorrect data. Also included are the data entry content requirements, data entry formats and edits that may identify suspect or incorrect entries.

For each block on the forms, we describe if the data is required or optional. If the data elements are required to be submitted to SSA for either (1) use by SSA for programmatic purposes and/or (2) accumulation and transmission to IRS for tax processing and enforcement purposes, the box on Forms W-2c Copy A and Form W-3c is identified as required. If the data elements are not required to be submitted to SSA, the box is identified as optional. However, these data elements may still be required on copies of Forms W-2c submitted to employees or State and local entities.

# Form W-2c Copy A

## Purpose

The W-2c Copy A form is used by employers to notify SSA of a correction to an employee's original Form W-2 Copy A filed with SSA. Use of this form aids SSA in accumulating the correct amount of your employees' wages which will be used to calculate benefits your employees may be eligible to receive.

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

<b>a</b> Tax year/Form corrected ..... / W-2 .....		4444	<b>For Official Use Only</b> ▶ OMB No. 1545-0008				
<b>b</b> Employee's correct SSN		<b>c</b> Corrected name (if checked enter correct name in <b>box e</b> and <b>complete box i</b> ) <input type="checkbox"/>		<b>d</b> Employer's Federal EIN			
<b>e</b> Employee's first name and initial		Last name		<b>g</b> Employer's name, address, and ZIP code			
<b>f</b> Employee's address and ZIP code							
<b>Complete boxes h and/or i only if incorrect on last form filed.</b> ▶		<b>h</b> Employee's incorrect SSN		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)			
<b>Note: Only complete money fields that are being corrected (except MQGE).</b>							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
<b>1</b> Wages, tips, other compensation		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld		<b>2</b> Federal income tax withheld	
<b>3</b> Social security wages		<b>3</b> Social security wages		<b>4</b> Social security tax withheld		<b>4</b> Social security tax withheld	
<b>5</b> Medicare wages and tips		<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld		<b>6</b> Medicare tax withheld	
<b>7</b> Social security tips		<b>7</b> Social security tips		<b>8</b> Allocated tips		<b>8</b> Allocated tips	
<b>9</b> Advance EIC payment		<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits		<b>10</b> Dependent care benefits	
<b>11</b> Nonqualified plans		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12		<b>12a</b> See instructions for box 12	
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>		<b>12b</b>	
<b>14</b> Other (see instructions)		<b>14</b> Other (see instructions)		<b>12c</b>		<b>12c</b>	
				<b>12d</b>		<b>12d</b>	
<b>State Correction Information</b>							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
<b>15</b> State		<b>15</b> State		<b>15</b> State		<b>15</b> State	
Employer's state ID number		Employer's state ID number		Employer's state ID number		Employer's state ID number	
<b>16</b> State wages, tips, etc.		<b>16</b> State wages, tips, etc.		<b>16</b> State wages, tips, etc.		<b>16</b> State wages, tips, etc.	
<b>17</b> State income tax		<b>17</b> State income tax		<b>17</b> State income tax		<b>17</b> State income tax	
<b>Locality Correction Information</b>							
<b>18</b> Local wages, tips, etc.		<b>18</b> Local wages, tips, etc.		<b>18</b> Local wages, tips, etc.		<b>18</b> Local wages, tips, etc.	
<b>19</b> Local income tax		<b>19</b> Local income tax		<b>19</b> Local income tax		<b>19</b> Local income tax	
<b>20</b> Locality name		<b>20</b> Locality name		<b>20</b> Locality name		<b>20</b> Locality name	

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

Form **W-2c** (Rev. 12-2002)

**Corrected Wage and Tax Statement**

Copy A—For Social Security Administration

Cat. No. 61437D

Department of the Treasury  
Internal Revenue Service

## General Information on W-2c Preparation

1. Use either IRS official Forms W-2c or acceptable privately-printed substitute Forms W-2c. If you file a paper Form W-2c Copy A with SSA, then a paper Form W-3c must also be completed and accompany the Forms W-2c Copy A filed with SSA.
2. Form W-2c is **not** revised on an annual basis. As of the date of this publication, the latest revision to Forms W-2c and W-3c was December 2002. The IRS plans to revise Forms W-2c and W-3c in August of 2005. After June 30, 2003 you may only use the December 2002 version of Forms W-2c and W-3c or any revisions that come after that date. You may not use any pre-December 2002 versions of Forms W-2c and W-3c after June 30, 2003.
3. Only originals of Form W-2c Copy A may be filed with SSA. Carbon copies and photocopies are not accepted by SSA.
4. SSA accepts only Forms W-2c printed on 8 ½ inch by 11 inch paper (exclusive of any snap stubs) with a width of 7 ½ inches for the actual substitute form.
5. One Form W-2c is allowed per single page.
6. All privately-printed substitute Forms W-2c must adhere to the specifications contained in IRS Publication 1223, *General Rules and Specifications For Substitute Forms W-2c and W-3c*.
7. SSA has developed a laser-printed version of Form W-2c. For more information, contact SSA via email at [laser.forms@ssa.gov](mailto:laser.forms@ssa.gov) to obtain a template in pdf or Excel format or you may use the format of Copy A of the red-ink forms as an initial template. These forms must comply with IRS Publication 1223. You must submit samples of your laser-printed substitute W-2c forms to SSA. These sample forms must contain a four digit vendor code preceded by four zeros and a slash. To obtain a vendor code, contact the National Association of Computerized Tax Processors via e-mail at [president@nactp.org](mailto:president@nactp.org). Forms not containing the required vendor code will be rejected.

To verify receipt, send via private mail carrier or certified mail to the following address.

SSA for Black and White Laser  
Printed Forms W-2c Copy A and W-3c  
Social Security Administration  
Data Operations Center  
Attn: Laser Forms Approval, Room 359  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

8. All printing of substitute Forms W-2c Copy A, other than laser, must be in Flint red Optical Character Recognition (OCR) dropout ink, except for the following areas, which are to be printed in nonreflective black ink:
  - the Form W-2c identifying number “44444” at the top of the forms and
  - the four corner register marks.

Substitute red-ink Forms W-3c should not contain:

- the IRS Catalog Number (Cat. No) which is an IRS distribution number;
  - the Government Printing Office (GPO) symbol; and
  - any printing on the back of the form.
9. Prior approval from SSA or IRS is not required on privately printed red-ink substitute forms. These forms must conform exactly to the requirements as stated in Publication 1123.

Questions concerning the red-ink substitute forms may be e-mailed to [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov) or sent to:

Internal Revenue Service  
Attn: Substitute Forms Programs  
SE:W:CAR:MP:T:T:SP,  
1111 Constitution Ave. NW, IR-6516  
Washington, DC 20224

10. Paper for privately-printed red-ink substitute forms (cut sheets and continuous pin feed forms) that are to be filed with SSA must be white 100 percent bleached chemical wood, 18-20 pound paper only, OCR bond with specific weight requirements. Pinfed strips must be removed when Forms W-2c Copy A are filed with SSA. See IRS Publication 1223.
11. Software used to produce the Forms W-2c should automatically enter required information such as employer and employee names, addresses, SSNs or EINs, etc.
12. Do not print, write or enter any data in the margins of the form(s).
13. The font used to print data on Forms W-2c should be 12-point Courier, using black ink.
14. Do **not** use script, inverted fonts, italics and/or dual case fonts when entering data on the forms.
15. Do **not** use inks that contain red pigment on forms that contain employer provided information.
16. Do **not** erase, whiteout or strike over an entry.
17. Data entries on the Forms W-2c should be machine printed, whenever possible.

18. The data entered must be presented in clear, dark images to guarantee optically scannable forms and all copies must be legible.
19. Insert data within the box. Do not go outside of boxed area when entering data.
20. Make all dollar entries without the dollar sign and without the comma but use the decimal point and show the cents portion of money amounts.
21. If any items show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank. For example, if box 7, "Previously reported," is zero and box 7, "Correct information," is 10 thousand dollars then enter "0.00" in the "Previously reported" box 7.
22. If a box for a "Previously reported" amount does not change and the box for the "Correct information" for that same number box does not change, then you may leave both boxes blank.

# Form W-2c Copy A

Shown is the top third portion of the Form W-2c Copy A

**box a** Tax year/Form corrected - **Required** -  
 This box requires a two part entry:  
 1. On the left side within box a, enter the four digit year you are correcting.  
 • must be four position numeric  
 • can contain only one four digit tax year  
 2. On the right side within box a, must either be blank or contain one of the following entries for the form you are correcting: “c,” “AS,” “GU,” “CM” or “VI.”  
 For example: If correcting a Form W-2 copy A, leave area after W-2 blank.  
 If correcting a Form W-2c, insert “c” after the W-2.

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

<b>a Tax year/Form corrected</b> ..... / W-2		44444	For Official Use Only ▶ OMB No. 1545-0008	
<b>b Employee's correct SSN</b>		<b>c Corrected name</b> <input type="checkbox"/> (If checked enter correct name in box e and complete box i)		<b>d Employer's Federal EIN</b>
<b>e Employee's first name and initial</b>		Last name		<b>g Employer's name, address, and ZIP code</b>
.....				
<b>f Employee's address and ZIP code</b>				
Complete boxes h and i only if incorrect on last form filed. ▶		<b>h Employee's incorrect SSN</b>		<b>i Employee's name (as incorrectly shown on previous form)</b>
Note: Only complete money fields that are being corrected (except MQGE).				

**box b** Employee's correct SSN - **Required** -  
 Enter employee's correct SSN even if correctly shown on original W-2.  
 • Must be 11 positions 000-00-0000.  
 • Hyphen only in positions 4 and 7.  
 • Numerics in all positions except 4 and 7.  
 • An IRS issued Individual Taxpayer Identification Number (ITIN) is **NOT** an SSN. It should not be used here in place of an SSN.  
 • See Chapter 4: “Common Errors – Do’s and Don’ts” for numbers that cannot be used.

**box c** Corrected name - **Required, if applicable** -  
 • This box must either be blank or contain an “X.”  
 • Place an “X” in this box only if the employee's name on Form W-2 (or on a Form W-2“c,” “AS,” “GU,” “CM” or “VI”) was incorrect.  
 • If this box contains an “X,” then box e must be completed with correct employee name and box i must be completed with employee's incorrect name.

## Form W-2c Copy A

Shown is the top third portion of the Form W-2c Copy A

**box d** Employer's Federal EIN - Required - Enter the correct 9 digit number assigned by IRS 00-0000000.

- Must be 10 positions.
- Hyphen only in position 3.
- All numerics except hyphen in position 3.
- Use the same EIN used in preparing Federal employment tax returns e.g., 940, 941, 943, CT-1 or Schedule H (Form 1040).
- See Chapter 4: "Common Errors – Do's and Don'ts" for numbers that cannot be used.

**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 name (if checked enter correct name in box e and complete box f)		d Employer's Federal EIN
e Employee's first name and initial		Last name		g Employer's name, address, and ZIP code
f Employee's address and ZIP code Complete boxes f and g 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).

**box e** Employee's first name and initial/ Last name - Required -

- Enter correct name as shown on employee's Social Security card.
- Format as first name and middle initial in first half of box e and last name in the second half of box e.
- Exclude titles in prefixes or suffixes.
- Compound surnames may be connected with a hyphen or a blank space.
- If correcting a name, place an "X" in box c and enter
  - correct name in box e and
  - incorrect name from previous form in box i.
- See Chapter 4: "Common Errors – Dos and don'ts" for examples of how to and how not to report names.

**box f** Employee's address and ZIP code - Required -

- Enter employee's full address and zip code

# Form W-2c Copy A

Shown is the top third portion of the Form W-2c Copy A

**box g** Employer's name, address and ZIP code - Required -

- Show your full name, address and ZIP code. This should be the same name and address as shown on Forms 940, 941, 943, CT-1 or Schedule H (Form 1040).
- IRS does not use Form W-2c to update or change the employer's address on record. Use IRS Form 8822 to submit any employer change of address.
- Free-form.

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

a Tax year/Form corrected ..... / W-2		44444	For Official Use Only ▶ OMB No. 1545-0008	
b Employee's correct SSN		e Corrected name (if checked enter correct name in box e and complete box f)		d Employer's Federal EIN
c Employee's first name and initial		Last name		g Employer's name, address, and ZIP code
f Employee's address and ZIP code		h Employee's incorrect SSN		
Complete boxes h and/or i only if incorrect on last form filed. ▶		i Employee's name (as incorrectly shown on previous form)		

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

**box h** Employee's incorrect SSN - Required, if applicable -

- Cannot match the entry in box b.
- Complete only if correcting a previously reported incorrect employee SSN; otherwise leave blank.
- Input the incorrect employee SSN exactly as previously shown on the incorrect Form W-2 or W-2c.

**box i** Employee's name (as incorrectly shown on previous form) - Required if applicable -

- If making an entry in box i, then box c should contain an "x" and box e should indicate the employee's correct name.
- Cannot match the entry employee's name in box e.
- Complete only if correcting previously reported incorrect employee name; otherwise leave blank.
- Input the incorrect employee name exactly as previously shown on the incorrect Form W-2 or W-2c.

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change, and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

**box 1** Wages, tips, other compensation - Previously reported and Correct Information - Required, if applicable -

1. This box is used to reflect corrections to wages, tips, and other compensation you paid your employee during the year. See Appendix C: IRS/SSA Publications for information on what comprises wages.
2. Complete only if correcting previously reported incorrect wages, tips or other compensation; otherwise leave blank.
3. See the section above, **General Information boxes 1-14**, on the specifications for entering data in box 1.

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

### box 2 Federal income tax withheld- Previously reported and Correct information - Required, if applicable -

1. This box is used to reflect corrections to Federal income tax withheld during the year. Complete only if correcting previously reported incorrect Federal income tax withheld; otherwise leave blank.
2. Per IRS regulations, the Federal withholding taxes may only be corrected if there was an administrative error. An administrative error occurs only if the amount you entered in box 2 of the incorrect Form W-2 was not the amount you actually withheld. Administrative errors include mathematical or transposition errors.
3. If you are correcting Forms W-2AS, W-2GU, W-2CM or W-2VI, box 2 is for income tax withheld for the applicable possession.
4. For specifications for entering data in box 2, see the section above for **General Information boxes 1-14**.

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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 Retirement Third-party sick pay	13 Statutory employee Retirement Third-party sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

**box 3 Social security wages - Previously reported and Correct information - Required, if applicable -**

1. On the original W-2 filed, box 3 is used for employment where wages are subject to the 6.2 percent Social Security tax.
2. Complete only if correcting previously reported incorrect Social Security wages; otherwise leave blank.
3. Box 3 on a Form W-2 would not include an entry when type of employment is MQGE or Railroad Retirement Tax Act (RRTA). Box 3 on the Form W-2c "Correct information" area is zero if correcting the "Previously reported" area of box 3 of Form W-2c when type of employment is MQGE or RRTA.
4. The correct total amount of boxes 3 and 7 cannot exceed the maximum Social Security taxable wage base amount allowed for the tax year correcting. For example, if your are correcting tax year 2005 Social Security wages, the correct total for boxes 3 and 7 cannot exceed \$90,000 for year 2005.
5. Please ensure the proper wage base is used for the year you are correcting.
6. For specifications for entering data in box 3, see the section above for **General Information boxes 1-14.**
7. See Chapter 2, Special Considerations if you are an MQGE employer.

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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 Retirement Third-party sick pay	13 Statutory employee Retirement Third-party sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

### box 4 Social security tax withheld - Previously reported and Correct information - Required, if applicable -

1. On the original W-2 filed, box 4 is for employment where wages are subject to the 6.2 percent Social Security tax. Box 4 is used to indicate the total employee Social Security tax (not the employer's share) withheld for the employee up to the maximum allowed for the year you are correcting.
2. For example, the maximum tax allowed in the "Correct information" box for TY 2005 is \$5,580 (\$90,000 x .062) or if correcting TY 2004 the maximum tax allowed is \$5,449.80 (\$87,900 x .062).
3. Complete only if correcting previously reported incorrect Social Security tax withheld; otherwise leave blank.
4. Please ensure the proper wage base and percentage rate is used for the year you are correcting.
5. Box 4 on a Form W-2 would not include an entry when type of employment is MQGE or RRTA. Box 4 on the Form W-2c "Correct information" area is zero if correcting the "Previously reported" area of box 4 of Form W-2c when type of employment is MQGE or RRTA.
6. For specifications for entering data in box 4, see the section above for **General Information boxes 1-14.**

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

## General Information - boxes 1-14

1. Enter in the “Previously reported” column the amount you want to change. This “Previously reported” amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the “Correct information” column the correct amount to report.
3. If either the “Previously reported” box or “Correct information” box for a selected classification show a dollar change and one of the amounts is zero, enter “0.00.” Do not leave the box blank.
4. If both the “Previously reported” box and “Correct information” box for a selected classification are blank (no corrections are required), then both the “Previously reported” box and “Correct information” box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs “\$.”
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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 Retirement Third-party sick pay	13 Statutory employee Retirement Third-party sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

### box 5 Medicare wages and tips - Previously reported and Correct information - Required, if applicable -

1. On the original W-2 filed, box 5 is for employment where wages and tips are subject to the 1.45 percent Medicare tax. There is not a wage base limit for Medicare tax.
2. Complete only when correcting previously reported incorrect Medicare wages and tips; otherwise leave blank.
3. MQGE employee wages are subject to Medicare tax of 1.45 percent.
4. Box 5 on a Form W-2 would not include an entry when type of employment is RRTA. Box 5 on the Form W-2c “Correct information” area is zero if correcting the “Previously reported” area of box 5 of Form W-2c when type of employment is RRTA.
5. For specifications for entering data in box 5, see the section above for **General Information boxes 1-14**.
6. See Chapter 2, Special Considerations if you are an MQGE employer.

### box 6 Medicare tax withheld - Previously reported and Correct information - Required, if applicable -

1. On the original W-2 filed, the amount in box 6 cannot exceed 1.45 percent of the money amount entered in box 5.
2. Complete only when correcting previously reported incorrect Medicare tax withheld; otherwise leave blank.
3. Box 6 on a Form W-2 should not include an entry when type of employment is RRTA. Box 6 on the Form W-2c “Correct information” area is zero if correcting the “Previously reported” area of box 6 of Form W-2c when type of employment is RRTA.
4. For specifications for entering data in box 6, see the section above for **General Information boxes 1-14**.

## Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

### General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

#### **box 7** Social security tips - Previously reported and Correct information - Required, if applicable -

1. On the original W-2 filed, box 7 is used to report Social Security taxable tips your employee received (allocated tips are not included in this amount).
2. Complete only when correcting previously reported incorrect Social Security tips; otherwise leave blank.
3. Box 7 on a Form W-2 should not include an entry when type of employment is MQGE or RRTA. Box 7 on the Form W-2c "Correct information" area is zero if correcting the "Previously reported" area of box 7 of Form W-2c when type of employment is MQGE or RRTA.
4. For specifications for entering data in box 7, see the section above for **General Information boxes 1-14**.
5. See Chapter 2, Special Considerations if you are an MQGE employer.

#### **box 8** Allocated tips - Previously reported and Correct information - Required, if applicable -

1. On the original W-2 filed, box 8 is used by large food and beverage establishments to allocate tips to employees and should reconcile with amounts reported by employer on IRS Form 8027. Allocated tips are not included in boxes 1, 3, 5 or 7.
2. Complete only if correcting previously reported incorrect allocated tips; otherwise leave blank.
3. See Chapter 2: "Special Considerations" for more information on allocated tips.
4. For specifications for entering data in box 8, see the section above for **General Information boxes 1-14**.

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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 Retirement Third-party sick pay	13 Statutory employee Retirement Third-party sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

### box 9 Advance EIC payment - Previously reported and Correct information - Required, if applicable -

1. On original W-2, EIC payments are eligible to only those employees who meet the requirements as shown on IRS Form W-5, Earned Income Credit Advance Payment Certificate. Form W-5 must be completed by the employee and submitted to the employer on a yearly basis.
2. EIC amounts are not included as wages for W-2 reporting purposes and are not included in boxes 1, 3 and 5. EIC amounts do not decrease Social Security tax (box 4), Medicare tax (box 6) or Federal income tax (box 2).
3. Box 9 of Form W-2c "Correct information" area cannot exceed the maximum advance payment allowed by employers to employees for the year you are correcting. For example, the maximum payment allowed is \$1,597.00 and \$1,563.00 respectively for TY 2005 and TY 2004.
4. For specifications for entering data in box 9, see the section above for **General Information**

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

**box 10** Dependent Care Benefits - Previously reported and Correct information - **Required, if applicable** -

1. On original Form W-2, show total dependent care benefits under a dependent care assistance program section 129 paid or incurred by you for your employee. Also included are amounts paid or incurred for section 125 - cafeteria plan.
2. See Appendix C IRS/SSA Publications for more information on this subject matter.
3. For specifications for entering data in box 10, see the section above for **General Information boxes 1-14.**

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount

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	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

**box 11** Nonqualified plans - Previously reported and Correct information - Required, if applicable -

1. On the original W-2, box 11 is used to show distribution to an employee from a nonqualified plan or a nongovernmental section 457(b) plan that is also included in box 1.
2. See Appendix C: IRS/SSA Publications for additional information on nonqualified plans.
3. For specifications for entering data in box 11, see the section above for **General Information boxes 1-14.**

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount

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 Retirement plan Third-party sick pay	13 Statutory employee Retirement plan Third-party sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

### box 12 Codes - Previously reported and Correct information - Required, if applicable -

1. Complete this box only if you have corrections to coded items for box 12 of Form W-2 or a previously submitted W-2c.
2. Box 12 contains four entry boxes – 12a, 12b, 12c and 12d for the "Previously reported" column and the "Correct information" column.
3. Only one entry is allowed per box. Enter a capitalized alpha code to the left of the vertical line and the money amount to the right of the vertical line in boxes 12a -12d.
4. The "Correct information" box for 12a should contain the corresponding correction for the "Previously reported" amount in box 12a. The same action should occur for box 12b where the "Correct information" box 12b contains the corresponding correction for the "Previously reported" amount in box 12b and so forth for boxes 12c and 12d.
5. If a single Form W-2c does not provide enough blank spaces for corrections for box 12 items, use additional Forms W-2c. If additional Forms W-2c are required, each additional Form W-2c must have boxes a, b, d, e, f and h completed, as well as the remaining entries for box 12.
6. See a listing of the applicable codes on the next page. Do not report any items in box 12 that are not listed as codes.
7. For specifications for entering data in box 12, see the section above for **General Information boxes 1-14.**

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts:
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount

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 Retirement Third-party <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> employee plan sick pay	13 Statutory employee Retirement Third-party <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> employee plan sick pay	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

### box 12 Codes - Previously reported and Correct information (cont.)

- “A” Uncollected Social Security or RRTA tax on tips
- “B” Uncollected Medicare tax on tips
- “C” Taxable cost of group-term life insurance over \$50,000 provided to your employee.
- “D” Elective deferrals to a section 401(k) cash or deferred arrangement including SIMPLE 401(k) retirement account.
- “E” Elective deferrals under a section 403(b) salary reduction agreement.
- “F” Elective deferrals under a section 408(k)(6) salary reduction Simplified Employee Pension (SEP).
- “G” Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) governmental and nongovernmental deferred compensation plan for employees.
- “H” Elective deferrals to a section 501(c)(18) (D) tax-exempt organization plan.
- “J” Nontaxable sick pay - The portion of sick pay paid from a third-party insurer that is not included in income.
- “K” Report the 20 percent excise tax on the excess golden parachute payments made to certain key corporate employees.
- “L” Substantiated employee business expense reimbursements.
- “M” Uncollected Social Security or RRTA tax on cost of group-term life insurance over \$50,000 for former employees.
- “N” Uncollected Medicare tax on cost of group-term life insurance over \$50,000 for former employees.
- “P” Excludable but qualified moving expense reimbursements paid directly to employee.
- “Q” Nontaxable combat pay.
- “R” Employer contributions to an Archer MSA.
- “S” Employee salary reduction contributions under a section 408(p) SIMPLE.
- “T” Adoption benefits - show the total you paid or reimbursed for qualified adoption expenses.
- “V” Income from the exercise of nonstatutory stock options.
- “W” Employer Contributions to a Health Savings Account.
- “Y” Deferrals under a section 409A nonqualified deferred compensation plan.
- “Z” Income under Section 409A on a nonqualified deferred compensation plan.

# Form W-2c Copy A

Shown is the middle third portion of the Form W-2c Copy A.

## General Information - boxes 1-14

1. Enter in the "Previously reported" column the amount you want to change. This "Previously reported" amount should represent the amount that is incorrect on the original Form W-2 or on a prior Form W-2c.
2. Enter in the "Correct information" column the correct amount to report.
3. If either the "Previously reported" box or "Correct information" box for a selected classification shows a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
4. If both the "Previously reported" box and "Correct information" box for a selected classification are blank (no corrections are required), then both the "Previously reported" box and "Correct information" box should remain blank.
5. Formatting of dollar amounts:
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

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	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

**box 13** Checkboxes - Previously reported and Correct information - **Required, if applicable** -

1. Indicate in the "Previously reported" box the error that was filed on the originally submitted Form W-2 or on a prior Form W-2c. In the "Correct information" box indicate the correct information that should have originally been reported.
2. For specifications for entering data in box 13, see the section above for **General Information boxes 1-14.**

**box 14** Other - Previously reported and Correct information - **Required, if applicable** -

1. On the original Form W-2, box 14 is used by the employer to provide any additional information to his or her employees. Both an amount and a description are placed in this box.
2. If possible when making corrections, place the amount and description on Form W-2c copies B, C, 1 and 2 only and **not** on Copy A.
3. For specifications for entering data in box 14, see the section above for **General Information boxes 1-14.**

# Form W-2c Copy A

Shown is the bottom third portion of the Form W-2c Copy A

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. 12-2002) **Corrected Wage and Tax Statement** Department of the Treasury  
Internal Revenue Service

Cat. No. 61437D

**boxes 15-20** State and Locality Correction Information - Previously reported and Correct information - **Optional** -

1. Not required by SSA.
2. Follow instructions issued by State and local tax authorities.
3. If your only changes to the original Form W-2 are to the State or local data, do not send Copy A of Form W-2c to SSA. Just send Form W-2c to the appropriate State and local agency and provide copies to your employees.

# Form W-3c

## Purpose

Form W-3c is used:

- as a transmittal sheet in summarizing and sending the Form(s) W-2c Copy A information to SSA;
- to correct information on a previously submitted Form W-3 or Form W-3SS; and
- to correct information on a previously submitted Form W-3c.

**DO NOT CUT, FOLD OR STAPLE**

<b>a</b> Tax year/Form corrected / W- <b>5555</b>		<b>For Official Use Only</b> OMB No. 1545-0008	
<b>b</b> Employer's name, address, and ZIP code		<b>c</b> Kind of Payer 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshkd. emp. <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
<b>d</b> Number of Forms W-2c	<b>e</b> Employer's Federal EIN	<b>f</b> Establishment number	<b>g</b> Employer's state ID number
Complete boxes h, i, or j only if incorrect on last form filed.	<b>h</b> Employer's incorrect Federal EIN	<b>i</b> Incorrect establishment number	<b>j</b> Employer's incorrect state ID number
<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</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payments	<b>9</b> Advance EIC payments	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a-d</b> (Coded items)	<b>12a-d</b> (Coded items)
<b>14</b> Inc. tax W/H by 3rd party sick pay payer	<b>14</b> Inc. tax W/H by 3rd party sick pay payer		
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>17</b> State income tax
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>19</b> 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 ▶		Date ▶	
Contact person		Telephone number ( )	
E-mail address		Fax number ( )	
		For Official Use Only	

### Purpose of Form

Use this form to transmit Copy A of Form(s) W-2c, Corrected Wage and Tax Statement (Rev. 12-2002). 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 (Rev. December 2002) 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, or W-2VI. Also 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 18702-7897**

Form **W-3c** (Rev. 12-2002) **Transmittal of Corrected Wage and Tax Statements**  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10164R

Department of the Treasury  
Internal Revenue Service



## General Information on W-3c Preparation

1. Generally, the same instructions for preparation of Form W-2c also apply to the preparation of Form W-3c.
2. Form W-3c is a single sheet including essential filing information. Be sure to make a copy of your completed Form W-3c for your records prior to mailing to SSA.
3. Use either IRS official Form W-3c or acceptable privately-printed substitute Form W-3c. If you file a paper Form W-2c Copy A with SSA, then a paper Form W-3c must also be completed and accompany the Forms W-2c Copy A filed with SSA.
4. Form W-3c is **not** revised on an annual basis. As of the date of this publication, the latest revision to Forms W-2c and W-3c was December 2002. The IRS plans to revise Forms W-2c and W-3c in August of 2005. After June 30, 2003 you may only use the December 2002 version of Forms W-2c and W-3c or any revisions that come after that date. You may not use any pre-December 2002 versions of Forms W-2c and W-3c after June 30, 2003.
5. See **Chapter 2: Special Considerations**, page 20 for information on grouping the various types of forms that need correcting. A separate Form W-3c must be filed for:
  - each tax year;
  - each type of form; and
  - each kind of payer except “Third-party sick pay.”
6. SSA accepts only Forms W-3c printed on 8 ½ inch by 11 inch paper (exclusive of any snap stubs) with a width of 7 ½ inches for the actual substitute form.
7. All privately-printed substitute Forms W-3c must adhere to the specifications contained in IRS Publication 1223, *General Rules and Specifications For Substitute Forms W-2c and W-3c*.
8. SSA has developed laser-printed versions of Forms W-3c. For more information, contact SSA via email at [laser.forms@ssa.gov](mailto:laser.forms@ssa.gov). to obtain a template in pdf or Excel format. These forms must comply with IRS Publication 1223. You must submit samples of your laser-printed substitute Forms W-3c to SSA. These sample forms must contain a four digit vendor code preceded by four zeros and a slash. To obtain a vendor code, contact the National Association of Computerized Tax Processors via e-mail at [president@nactp.org](mailto:president@nactp.org). Forms not containing the required vendor code will be rejected.

To verify their receipt, send via private mail carrier or certified mail to the following address.

SSA for Black and White Laser  
Printed Forms W-2c Copy A and W-3c  
Social Security Administration  
Data Operations Center  
Attn: Laser Forms Approval, Room 359  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

9. All printing of substitute Forms W-3c, other than laser, must be in Flint red OCR dropout ink, except for the following areas, which are to be printed in nonreflective black ink:
- the Form W-3c identifying number “55555” at the top of the forms;
  - the four corner register marks; and
  - all text including “Form W-3c” below the bottom two corner register marks of Form W-3c.

Substitute red-ink Forms W-3c should not contain:

- the IRS Catalog Number (Cat. No) which is an IRS distribution number;
  - the GPO symbol; and
  - any printing on the back of the form.
10. Prior approval from SSA or IRS is not required on privately printed red-ink substitute forms. These forms must conform exactly to the requirements as stated in IRS Publication 1123.

Questions concerning the red-ink substitute forms may be e-mailed to [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov) or sent to:

Internal Revenue Service  
Attn: Substitute Forms Program  
SE:W:CAR:MP:T:T:SP,  
1111 Constitution Ave. NW, IR-6516  
Washington, DC 20224

11. Paper for privately-printed red-ink substitute forms (cut sheets and continuous pin feed forms) that are to be filed with SSA must be white 100 percent bleached chemical wood, 18-20 pound paper only, OCR bond with specific weight requirements. See IRS Publication 1223.
12. Do **not** print, write or enter any data in the margins of the form(s).
13. The font used to print data on Forms W-3c should be 12-point Courier, using black ink.

14. Do **not** use script, inverted fonts, italics and/or dual case fonts when entering data on the forms.
15. Do **not** use inks that contain red pigment on forms that contain employer provided information.
16. Do **not** erase, whiteout or strike over an entry.
17. Data entries on the Form W-3c should be machine printed, whenever possible.
18. The data entered must be presented in clear, dark images to guarantee optically scannable forms and all copies must be legible.
19. Insert data within the box. Do not go outside of boxed area when entering data.
20. Make all dollar entries **without** the dollar sign and **without** the comma but **use** the decimal point and show the cents portion of money amounts.
21. If any item shows a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank. For example, if box 7, "Previously reported" is zero and box 7, "Correct information" is 10 thousand dollars then enter "0.00" in the "Previously reported" box 7.
22. If a box for a "Previously reported" amount does not change and the box for the "Correct information" for that same number box does not change, then you may leave both boxes blank.

# Form W-3c

**Box a** Tax year/Form corrected – **Required** –

This box requires a two part entry:

1. On the left side within box a, enter the four digit year you are correcting.
  - must be four position numeric
  - can contain only one four digit tax year
2. On the right side within box a, must either be blank or contain one of the following entries:

If you are correcting Form	Enter in the right side of box a
W-2	2
W-2c	2c
W-2AS	2AS
W-2GU	2GU
W-2CM	2CM
W-2VI	2VI
W-3	3
W-3c	3c
W-3SS	3SS

**DO NOT CUT, FOLD OR STAPLE**

<b>a</b> Tax year/Form corrected / W- <u>5555</u>		For Official Use Only ▶ OMB No. 1545-0008	
<b>b</b> Employer's name, address, and ZIP code		<b>c</b> Kind of Payer ▶	
		941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare gov. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
<b>d</b> Number of Forms W-2c	<b>e</b> Employer's Federal EIN	<b>f</b> Establishment number	<b>g</b> Employer's state ID number
Complete boxes h, i, or j only if incorrect on last form filed.	<b>h</b> Employer's Incorrect Federal EIN	<b>i</b> Incorrect establishment number	<b>j</b> 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.	
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payments	<b>9</b> Advance EIC payments	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a-d</b> (Coded items)	<b>12a-d</b> (Coded items)
<b>14</b> Inc. tax W/H by 3rd party sick pay payer	<b>14</b> Inc. tax W/H by 3rd party sick pay payer	(Shaded area)	(Shaded area)
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>17</b> State income tax
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local income tax	<b>19</b> 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 ▶	
Contact person		Telephone number ( )	
E-mail address		Fax number ( )	
		Date ▶	
		For Official Use Only	

## Form W-3c

### box b Employer's name, address, and ZIP code - Required -

- Show your full name, address and ZIP code. This should be the same name and address as shown on Forms 940, 941, 943, CT-1 or Schedule H (Form 1040).
- IRS does not use Form W-3c to update or change the employer's address on record. Use IRS Form 8822 to submit any employer change of address.

DO NOT CUT, FOLD OR STAPLE			
a Tax year/Form corrected / W-3c 55555		For Official Use Only OMB No. 1545-0006	
b Employer's name, address, and ZIP code		c Kind of Payer <input type="checkbox"/> 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <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 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.	
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 payments	9 Advance EIC payments	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a-d (Coded items)	12d (Coded items)
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
E-mail address		Fax number	

### box c Kind of Payer - Required -

1. Check the applicable box that pertains to the type of employment of your employees. Most companies only have one "Kind of Payer."
2. You may check only one box unless the second box checked is "Third-party sick pay."
3. Group Forms W-2cs Copy A by each "Kind of Payer" and send with a separate Form W-3c to SSA.
4. If filing Form W-3c to correct the "Kind of Payer" on previously submitted Forms W-3, W-3SS or W-3c, then box c is completed with the correct "Kind of Payer" and the area below box 19 "Explain decreases here" is completed with the previously reported incorrect payer type.
5. Kind of Payers
  - a) 941/941-SS - majority of employers fall within this "Kind of Payer" and file quarterly 941/941SS forms.
  - b) Military - If you are a military employer and correcting forms for members of the uniformed services.
  - c) 943 - Agricultural filers of Form 943.
  - d) Sec. 218 - State or local government employers correcting a 1986 or earlier wage form for employees covered under section 218 of the Social Security Act.
  - e) CT-1 - Railroad employers for employees covered under the Railroad Retirement Tax Act (RTTA).
  - f) Hshld. emp. - Household employer filing Schedule H (Form 1040) or Form 942 prior to 1995 and correcting wage reports of household employees.
  - g) Medicare gov. emp. - U.S. State or local agency correcting wage reports of employees subject only to Medicare taxes and not Social Security taxes.
  - h) Third-party sick pay - If the W-2c box 13, Third-party sick pay correction information is checked and if you are a third-party sick pay payer or an employer reporting sick pay payments made by a third-party, check this box and one of the other applicable boxes.

# Form W-3c

**box d** Number of Forms W-2c - Required -

- Entry must be numeric.
- Indicate the number of Forms W-2c being summarized.
- Enter "0" if correcting a Form W-3, W-3SS or a previously filed Form W-3c.

**DO NOT CUT, FOLD OR STAPLE**

<b>a</b> Tax year/Forms corrected W- 5555		<b>For Official Use Only</b> OMB No. 1545-0008	
<b>b</b> Employer's name, address, and ZIP code		<b>c</b> Kind of Payer 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare gov't. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
<b>d</b> Number of Forms W-2c	<b>e</b> Employer's Federal EIN	<b>f</b> Establishment number	<b>g</b> Employer's state ID number
Complete boxes h, i, or j only if incorrect on last form filed.	<b>h</b> Employer's incorrect Federal EIN	<b>i</b> Incorrect establishment number	<b>j</b> Employer's incorrect state ID number
<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>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</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payments	<b>9</b> Advance EIC payments	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a-d</b> (Coded items)	<b>12a-d</b> (Coded items)
<b>14</b> Inc. tax W/H by 3rd party sick pay payer	<b>14</b> Inc. tax W/H by 3rd party sick pay payer		
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>17</b> State income tax
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>19</b> 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
E-mail address	Fax number ( ) ( )		

**box e** Employer's Federal EIN - Required -

Enter the correct 9 digit number assigned by IRS in the following format: 00-0000000.

- Must be 10 positions.
- Hyphen only in position 3.
- All numerics except hyphen in position 3.
- Use same EIN used in preparing Federal employment tax returns e.g., 940, 941, 943, CT-1.
- If correcting information on Forms W-2c, EIN in box d of Forms W-2c should agree to box e of Form W-3c.
- If filing Form W-3c to correct the Employer's EIN, file incorrect EIN in box h of Form W-3c and the correct EIN is placed in box e of Form W-3c.
- See Chapter 4: "Common Errors – Do's and Don'ts" for numbers that cannot be used.

# Form W-3c

**box f** Establishment number - **Optional** -  
 Not required by SSA.

- May be used by employers to identify separate establishments within the business
- Entry may be alpha, numeric or blank.
- If using Form W-3c to correct establishment number, report the correct number in box f and the incorrect establishment number in box i.

**DO NOT CUT, FOLD OR STAPLE**

<b>a</b> Tax year/Form corrected / W- <b>55555</b>		<b>For Official Use Only</b> ▶ OMB No. 1545-0008	
<b>b</b> Employer's name, address, and ZIP code		<b>c</b> Kind of Payer 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare gov. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
<b>d</b> Number of Forms W-2c	<b>e</b> Employer's Federal EIN	<b>f</b> Establishment number	<b>g</b> Employer's state ID number
Complete boxes h, i, or j only if incorrect on last form filed.	<b>h</b> Employer's incorrect Federal EIN	<b>i</b> Incorrect establishment number	<b>j</b> Employer's incorrect state ID number
<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>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</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payments	<b>9</b> Advance EIC payments	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a-d</b> (Coded items)	<b>12a-d</b> (Coded items)
<b>14</b> Inc. tax WH by 3rd party sick pay payer	<b>14</b> Inc. tax WH by 3rd party sick pay payer		
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>17</b> State income tax
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>19</b> 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
E-mail address	Fax number ( )		

**box g** Employer's state ID number - **Optional** -  
 Not required by SSA.

- Complete this box if you use copies of this form for State filing purposes.
- State ID is a number assigned by the individual State in which you do business

# Form W-3c

**box h** Employer's incorrect Federal EIN - Required, if applicable -

- Provide data only if correcting a previously reported incorrect employer EIN; otherwise leave blank.
- Insert the incorrect employer EIN exactly as previously reported.
- Cannot match the EIN in box e.
- If box h contains an entry then box e must contain an entry.

**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 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare gov. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number	g Employer's state ID number
Complete boxes h, l, 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
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)
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
E-mail address		Fax number ( ) ( )	

**box i** Incorrect establishment number - Optional -  
Not required by SSA.

- Provide data only if correcting a previously reported incorrect establishment number; otherwise leave blank.
- Insert the incorrect establishment number exactly as previously reported.
- Cannot match the establishment number in box f.
- If box i contains an entry, then box f must contain an entry.

**box j** Employer's incorrect state ID number - Optional -

- Provide data only if correcting a previously reported incorrect State ID number; otherwise leave blank.
- Insert the incorrect State ID number exactly as previously reported.
- Cannot match the State ID number in box g.
- If box j contains an entry, then box g must contain an entry.

# Form W-3c

## General Information - boxes 1-12 and 14

1. Summarize the "Previously reported" and "Correct information" amounts for each box from the Forms W-2c and enter in the applicable box on Form W-3c.
2. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
3. If both the "Previously reported" box and "Correct information" box for a selected classification are blank then both the "Previously reported" box and "Correct information" box should remain blank on Form W-3c.
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.
4. Formatting of dollar amounts

**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 ▶ 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Soc. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare gov. emp. <input type="checkbox"/> Third-part sick pay <input type="checkbox"/>	
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number	g Employer's state ID numb
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
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
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)
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 correct, and complete.			
Signature ▶		Title ▶	Date ▶
Contact person		Telephone number	For Official Use On

**boxes 1-12 and 14** Various dollar amount boxes - **Required, if Applicable** -

1. Summarize your W-2c dollar totals. Place your summarized "Previously reported" and "Correct Information" amounts from Forms W-2c in the proper boxes of Form W-3c.
2. Please note: Form W-3c does not contain a box 13.
3. See next page for special instructions for box 12.
4. For specifications for entering amounts, see the section above for **General Information boxes 1-12 and 14.**

# Form W-3c

## General Information - boxes 1-12 and 14

1. Summarize the "Previously reported" and "Correct information" amounts for each box from the Forms W-2c and enter in the applicable box on Form W-3c.
2. If either the "Previously reported" box or "Correct information" box for a selected classification show a dollar change and one of the amounts is zero, enter "0.00." Do not leave the box blank.
3. If both the "Previously reported" box and "Correct information" box for a selected classification are blank, then both the "Previously reported" box and "Correct information" box should remain blank on Form W-3c.
4. Formatting of dollar amounts
  - Must be dollars and cents.
  - Amounts are numeric with a decimal point.
  - No dollar signs "\$."
  - Decimal point must be shown even when the entry is even dollars (Example 1000.00).
  - Cannot be a negative amount.

**DO NOT CUT, FOLD OR STAPLE**

a Tax year/Form corrected / W-3c 5555		For Official Use Only OMB No. 1545-0008	
b Employer's name, address, and ZIP code		c Kind of Payer 941/941-55 Military <input type="checkbox"/> 943 Sec. 218 <input type="checkbox"/> Held. Medicare gov. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> CT-1 <input type="checkbox"/>	
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.	
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 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)
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
E-mail address		Fax number ( )	

### box 12a-d (Coded Items) - Required, if applicable -

1. From the Forms W-2c box 12 summarize only the following codes and place in box 12a-d of Form W-3c.
  - Code "D" Elective deferrals to a section 401(k) cash or deferred arrangement including SIMPLE 401(k) retirement account.
  - Code "E" Elective deferrals under a section 403(b) salary reduction agreement.
  - Code "F" Elective deferrals under a section 408(k)(6) salary reduction Simplified Employee Pension (SEP).
  - Code "G" Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) governmental and nongovernmental deferred compensation plan for employees.
  - Code "H" Elective deferrals to a section 501(c)(18) (D) tax-exempt organization plan.
  - Code "S" Employee salary deduction contributions under a section 408(p) SIMPLE.
  - Code "Y" Deferrals under a section 409A nonqualified deferred compensation plan.
2. All other codes reported in box 12 of Forms W-2c such as Codes "A", "B", "C", "J", "K", "L", "M", "N", "P", "Q", "R", "T", "V", "W" and "Z" are not included in the total of box 12a-d on Form W-3c.

# Form W-3c

- boxes 16-19 State and Local Information - Optional -**
1. Not required by SSA.
  2. Follow instructions issued by your State and local tax authorities.
  3. If your only changes to Form W-3c and Forms W-2c are to the State or local data, do not send Copy A of Form W-2c or Form W-3c to SSA.
  4. Send Form W-3c and Forms W-2c to the appropriate State and local agency and provide copies to your employees.

**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 941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Soc. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare gov't. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number	g Employer's state ID number
Complete boxes h, l 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.	
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 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)
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	
E-mail address	Fax number ( )		

- Explain decreases here: - Required, if applicable -**
1. If for any box, the amount in the "corrected information" box is less than the amount in the "previously reported" box, explain the reason for the decrease here.
  2. If filing Form W-3c to correct the "Kind of Payer" on a previously submitted Form W-3, W-3SS or W-3c, then in the area below box 19 "Explain decreases here" is completed with the previously reported incorrect payer type and box c is completed with the correct "Kind of Payer."

- Signature, Title, Date and Contact information - Required -**
1. Please provide the requested information prior to submitting the Forms W-2c and Form W-3c to SSA.
  2. For more information on authorized signers, see Chapter 1, page 11 "Who Should Sign Form W-3c?"



## **Chapter 4: Common Errors - Dos and Don'ts**

### **Section Overall**

#### **Common errors made:**

- Omitting an SSN or using an invalid SSN.
- Omitting an EIN or using an invalid EIN.
- Omitting an employee's name or using an employee's name that does not agree with the name on the employee's Social Security card.
- Not formatting the employee's name correctly in box e of the Form W-2c. (Enter the employee's first name and middle initial in the first box and his or her last name in the second box.)
- Treating employees as independent contractors and not filing the correct wage reporting forms to report their earnings to SSA.
- Not filing an original Form W-2 on wages for household workers.
- Not issuing an original Form W-2 for wages under \$600.
- Filing a Form W-2 when you should have filed a Form W-2c to correct previously reported wage information.
- Submitting Forms W-2c without the transmittal W-3c form.
- Submitting Forms W-2c and/or W-3c with incorrect tax year.
- Using Forms W-2c or W-3c that are not standard and not in compliance with prevailing rules and regulations.
- Preparing Forms W-2c and/or Form W-3c that are not machine readable/scannable by our imaging equipment.
- Mailing the Forms W-2c Copy A and W-3c to the incorrect Government agency (W-2c Copy A and W-3c are remitted to SSA).
- Creating out-of-balance conditions between the Form W-2c amounts and either the W-3c summary totals or the sum of the four quarterly Form 941 and 941c reports, Annual Form 943 Form CT-1 or Schedule H (Form 1040).
- Inappropriately marking the "Retirement plan" checkbox in box 13.

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### **Section Data Entry**

#### **Common errors made:**

- Using ink that is too light for data entries (must use very dark nonreflective black ink). Do not use inks that contain red pigment on forms that contain employer provided information.
- Not using the correct size of print (font used to print data on the forms should be 12-point Courier).

**Data Entry (cont.)****Common errors made:**

- Using script, inverted font, italics and/or dual case fonts when preparing the forms.
- Letting entries cross one or more of the vertical or horizontal lines that separate the boxes.
- Striking over an entry, erasing entries, using whiteout.

---

**Section  
Boxes that Contain  
Amounts****Common errors made:**

- Using dollar signs or commas in amount boxes (No “\$” or “,” are to be used in amount fields).
- **Not** using decimal points (Decimal point must be shown even when the entry is even dollars).
- Showing negative amounts (No entry may be a negative amount).
- Leaving a box blank when either the “Previously reported” box or “Correct information” box for a selected classification show a dollar change and one of the amounts is zero (enter “0.00”).
- Putting zeros in a box to indicate no dollar amount when both the “Previously reported” box and “Correct information” box for a selected classification are blank (When the amount is zero, for both “Previously reported” and “Correct information” leave the box blank).
- Not showing the cents portion of money amounts.

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**Section  
Employer Identification  
Number****Common errors made:**

- Using an incorrect EIN and/or not using the correct format for EIN, which is 10 positions, all numerics and one hyphen in position 3. Format should be 00-0000000.
- Using invalid numbers as part of the EIN. The first 2 left most positions cannot be 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
- Using an invalid EIN. The EIN cannot be 12-3456789 as this number has not been assigned.
- Using a prior owner’s EIN.

**Section  
Employee Social  
Security Number****Common errors made:**

- Using an incorrect SSN and/or not using the correct format for SSN, which is 11 positions, all numerics and 2 hyphens in positions 4 and 7. Format should be 000-00-0000.
- Using invalid numbers as part of the SSN. The first 3 positions cannot be 000, 666, 734 through 749, or 773 through 999. Positions 5 through 6 cannot be 00 and positions 8 through 11 cannot be 0000. For more information on SSNs issued and the most recent numbers allocated, go to <http://www.socialsecurity.gov/foia/ssnweb.html>.
- Using invalid SSNs. The SSN cannot be 111-11-1111, 333-33-3333 or 123-45-6789.
- Using an ITIN. The IRS will issue an ITIN to a nonresident or resident alien, if they do not have and are not eligible for an SSN. This is a 9-digit number, formatted like an SSN **BUT** the ITIN begins with the number “9”, has a 7 or 8 in the fourth digit and is **NOT** an SSN.

**Section  
Employee Name****Common errors made:**

- DO:** Display the name correctly. See the examples on the following page.
- DO:** Match the name on the W-2c to the name shown on the employee’s Social Security card.
- DO:** Enter the employee’s first name and middle initial in the first box and his or her last name in the second box.
- DO:** Separate compound surnames with either a hyphen or a blank space.
- DO:** Connect single letter prefixes, i.e., "O" or "D" with the rest of the surname or join with an apostrophe.
- DON’T:** Include titles in prefixes such as Doctor, Dr., RN, Captain, Mr., Mrs., etc.
- DON’T:** Include titles or academic degrees in suffixes such as Senior, Junior, II, III, MD, Ph.D., CPA, etc.

Examples are shown on the following pages of how to properly display names on the W-2c. The first column “Name” is an example of a name. The second and third columns show how the name should be correctly entered on the W-2c.

**Employee Name (cont.)**

<b>Name</b>	<b>W-2c (first half of box e) First name, middle initial</b>	<b>W-2c (second half of box e) Last name</b>
Susan B. Smith Johnson	Susan B	Smith-Johnson or Smith Johnson
Anthony D'Angelo (no middle name)	Anthony	D'Angelo or DAngelo
Grace H. O'Malley	Grace H	O'Malley or OMalley
Maria Mercedes Sancho Davila	Maria M	Sancho-Davila or Sancho Davila
Maria Rodriguez de Perez (no middle name)	Maria	Rodriguez-de-Perez or Rodriguez de Perez
Maria Elena Rodriguez-de-Perez	Maria E	Rodriguez-de-Perez or Rodriguez de Perez
Diego Garcia-y-Vega (no middle name)	Diego	Garcia-y-Vega or Garcia y Vega
Jose Ramon Lopez Gonzales	Jose R	Lopez-Gonzales or Lopez Gonzales
Ivan Ramirez Arellano (no middle name)	Ivan	Ramirez-Arellano or Ramirez Arellano
Catherine L. Smith Le May	Catherine L	Smith-Le-May or Smith Le May
Majed S. El Alami	Majed S	El-Alami or El Alami
Jason Walks Over Ice (no middle name)	Jason	Walks Over Ice or Walks-Over-Ice
Michael Bull Show (no middle name)	Michael	Bull Show or Bull-Show
Alexann Yellowtail	Alexann	Yellowtail
John Tuan Van Tran	John T	Tran
Xiao Jaun Liu	Xaio J	Liu

**Employee Name (cont.)**

<b>Name</b>	<b>W-2c (first half of box e) First name, middle initial</b>	<b>W-2c (second half of box e) Last name</b>
Mei Fang Chiang-Hsiao	Mei F	Chiang-Hsiao or Chiang Hsiao
Ming Ou-Young	Ming	Ou-Young or Ou Young
Mary Yao Ching Chao-Chiu	Mary Y	Chao-Chiu or Chao Chiu
Nam Van Tram	Nam V	Tram
Mai Thi Nguyen	Mai T	Nguyen
Mi Jan Kim	Mi J	Kim



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## **Chapter 5: Reporting Examples for Preparing Paper Forms W-2c and W-3c**

### **Introduction**

The purpose of this chapter is to provide examples of properly prepared paper correction reports to help employers understand and comply with the guidelines in this booklet. The correction reports (Forms W-2c and Form W-3c) are used to correct errors on reports previously filed.

The example portrays three originally submitted Forms W-2 Copy A that contain various mistakes. The errors are fully explained and a W-2c is provided with the corrections. A transmittal Form W-3c is included that summarizes the corrections. Also indicated is whether the errors and subsequent corrections require the completion of IRS Form 941c.

If you first discover the errors on IRS Forms 941 and inform IRS of correction(s) to previously reported data on Form 941c, you must also determine whether similar reports (Forms W-2c and W-3c) should be prepared and submitted to SSA. When the necessary corrections are not submitted, the result can be incorrect Social Security benefit payments or loss of benefits for Social Security claimants.

Please note: The Social Security Numbers (SSN) and Employer Identification Numbers (EIN) used for these examples are purposely invalid.

A. The following W-2 for Elizabeth Lee Strosnider is incorrect.

a Control number		22222	Void <input type="checkbox"/>	For Official Use Only OMB No. 1545-0008			
b Employer Identification number 00-5678910			1 Wages, tips, other compensation 45229.00		2 Federal income tax withheld 9045.80		
c Employer's name, address, and ZIP code  CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201			3 Social security wages 45229.00		4 Social security tax withheld 2804.20		
			5 Medicare wages and tips 45229.00		6 Medicare tax withheld 655.82		
			7 Social Security tips		8 Allocated tips		
d Employee's social security number 005-67-8910			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial  BETTY L		Last name  STROSNIDER		11 Nonqualified plans		12a See instructions for box 12 c o d e	
567 ELM RD. BALTIMORE, MD 21201			13 Statutory Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b c o d e		
			14 Other		12c c o d e		
					12d c o d e		
f Employee's address and Zip code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local Wages, tips, etc.	19 Local Income tax	20 Locality name	

Form **W-2** Wage and Tax Statement **2004** Department of the Treasury-Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D

Copy A For Social Security Administration-Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

FORM W-2: The W-2 above is incorrect because the preparer recorded the Employer identification number in box d, "Employee's Social Security number" and used the employee's nickname in box e, "Employee's name" instead of the proper first name. The name used in box e should be the same as the name shown on the Social Security card.

FORM 941: The W-2 errors described above had no impact on Cabot Cove's Forms 941.

The following W-2c facsimile illustrates the proper way to prepare the W-2c. It corrects the W-2 shown on the previous page.

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

a Tax year/Form corrected 2004/ <b>W-2</b>		44444	<b>For Official Use Only</b> ▶ OMB No. 1545-0008				
b Employee's correct SSN 000-01-0101		c Corrected Name <input checked="" type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )		d Employer's Federal EIN 00-5678910			
e Employee's first name and initial ELIZABETH L		Last name STROSNIER		g Employer's name, address, and ZIP code CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201			
f Employee's address and ZIP code 567 ELM RD BALTIMORE, MD 21201		h Employee's incorrect SSN 005-67-8910		i Employee's name (as incorrectly shown on previous form) BETTY L STROSNIER			
<b>Complete boxes h and/or i only if incorrect on last form filed.</b> ▶							
<b>Note:</b> Only complete money fields that are being corrected (except MQGE).							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
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 c o d e		12a See instructions for box 12 c o d e	
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 c o d e		12b c o d e	
14 Other (see instructions)		14 Other (see instructions)		12c c o d e		12c c o d e	
				12d c o d e		12d c o d e	
<b>State Correction Information</b>							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
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	
<b>Locality Correction Information</b>							
18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips,		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**  
Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 12-2002)

**Corrected Wage and Tax Statement**

Cat. No. 61437D

The above W-2c is prepared to correct the employee's name and SSN. The preparer entered the employee's correct name in box e, "Employee's first name and initial, Last name" The incorrect employee's name is entered in box i. To correct the employee's SSN, the preparer completed boxes b and h.

FORM 941C: This FORM W-2c did not prompt any Form 941c corrections.

B. Diego Garcia-y-Vega is an employee in the School Board executive dining room, subject to full-FICA. Tips subject to the Social Security and Medicare equaled \$4,035.00. The following W-2 for Diego Garcia-y-Vega is incorrect.

a Control number		22222	Void <input type="checkbox"/>	For Official Use Only OMB No. 1545-0008		
b Employer Identification number 00-5678910			1 Wages, tips, other compensation 35550.00		2 Federal income tax withheld 7110.00	
c Employer's name, address, and ZIP code  CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201			3 Social security wages 31515.00		4 Social security tax withheld 1953.93	
			5 Medicare wages and tips 35550.00		6 Medicare tax withheld	
			7 Social Security tips 4035.00		8 Allocated tips	
			9 Advance EIC payment		10 Dependent care benefits	
d Employee's social security number 000-02-0202		e Employee's first name and initial  DIEGO		Last name  GARCIA-y-VEGA		
432 SMITH AVE BALTIMORE, MD 21201			11 Nonqualified plans		12a See instructions for box 12 c o d e	
			13 Statutory Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b c o d e	
			14 Other		12c c o d e  12d c o d e	
f Employee's address and Zip code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local Wages, tips, etc.	19 Local Income tax	20 Locality name

Wage and Tax Statement Department of the Treasury-Internal Revenue Service

Form **W-2** **2004** For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration-Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

FORM W-2: The W-2 above is incorrect because the preparer calculated both the Social Security tax withheld and Medicare tax withheld incorrectly. A W-2c is required to correct the errors.

FORM 941: The W-2 errors described above were also reflected on each of Cabot Cove's quarterly Forms 941 and require corrective action by filing a Form 941c.

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

<b>a</b> Tax year/Form corrected 2004/ <b>W-2</b>	44444	<b>For Official Use Only</b> ▶ OMB No. 1545-0008	
<b>b</b> Employee's correct SSN 000-02-0202	<b>c</b> Corrected Name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )	<b>d</b> Employer's Federal EIN 00-5678910	
<b>e</b> Employee's first name and initial DIEGO	Last name GARCIA-Y-VEGA	<b>g</b> Employer's name, address, and ZIP code CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201	
432 SMITH AVE BALTIMORE, MD 21201		<b>f</b> Employee's address and ZIP code	
<b>Complete boxes h and/or i only if incorrect on last form filed.</b> ▶		<b>h</b> Employee's incorrect SSN	<b>i</b> Employee's name (as incorrectly shown on previous form)
<b>Note:</b> Only complete money fields that are being corrected (except MQGE).			
<b>Previously reported</b>		<b>Correct information</b>	
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld 1953.93	<b>4</b> Social security tax withheld 2204.10
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld 0.00	<b>6</b> Medicare tax withheld 515.48
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See Instructions for box 12 c o d e	<b>12a</b> See instructions for box 12 c o d e
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b> c o d e	<b>12b</b> c o d e
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b> c o d e	<b>12c</b> c o d e
		<b>12d</b> c o d e	<b>12d</b> c o d e
<b>State Correction Information</b>			
<b>Previously reported</b>		<b>Correct information</b>	
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, Tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax
<b>Locality Correction Information</b>			
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips,	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

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

**Copy A-For Social Security Administration**  
Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 12-2002)

**Corrected Wage and Tax Statement**

Cat. No. 61437D

The Social Security tax withheld:  $(\$31,515.00 + \$4,035.00) \times 6.2\% = \$2,204.10$

Medicare tax withheld:  $\$35,550.00 \times 1.45\% = \$515.48$

Please note: Box 6 contains zeroes. Per the specifications, if any items show a dollar change and one of the amounts is zero, enter "0.00", do not leave blank.

FORM 941c: This Form W-2c prompted a Form 941c Social Security tax adjustment and Medicare tax adjustment.

C. Mr. Alfredo Giuseppe Richardo Marano's wage information was reported incorrectly on two Forms W-2 -- one W-2 for MQGE for \$30,000 and a separate Form W-2 for Full FICA for \$24,000.

**Form W-2 for wages from January 1, 2005 to June 30, 2005**

a Control number		22222	Void <input type="checkbox"/>	For Official Use Only OMB No. 1545-0008				
b Employer Identification number 00-5678910			1 Wages, tips, other compensation 30000.00		2 Federal income tax withheld 6000.00			
c Employer's name, address, and ZIP code  CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips 30000.00		6 Medicare tax withheld 435.00			
			7 Social Security tips		8 Allocated tips			
d Employee's social security number 000-67-8901			9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial  ALFREDO G		Last name  MARANO		11 Nonqualified plans		12a See instructions for box 12 c o d e		
123 MAPLE ST. BALTIMORE, MD 21201			13 Statutory Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b c o d e			
			14 Other		12c c o d e			
					12d c o d e			
f Employee's address and Zip code			15 State		16 State wages, tips, etc.		17 State income tax	
			Employer's state ID number				18 Local Wages, tips, etc.	
							19 Local Income tax	
							20 Locality name	

**Wage and Tax Statement 2004**

Department of the Treasury-Internal Revenue Service

Form **W-2** For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration-Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

**Form W-2 for wages from July 1, 2005 to December 31, 2005**

a Control number		22222	Void <input type="checkbox"/>	For Official Use Only OMB No. 1545-0008				
b Employer Identification number 00-5678910			1 Wages, tips, other compensation 24000.00		2 Federal income tax withheld 4800.00			
c Employer's name, address, and ZIP code  CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201			3 Social security wages 24000.00		4 Social security tax withheld 1488.00			
			5 Medicare wages and tips 24000.00		6 Medicare tax withheld 348.00			
			7 Social Security tips		8 Allocated tips			
d Employee's social security number 000-67-8901			9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial  ALFREDO G		Last name  MARANO		11 Nonqualified plans		12a See instructions for box 12 c o d e		
123 MAPLE ST. BALTIMORE, MD 21201			13 Statutory Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b c o d e			
			14 Other		12c c o d e			
					12d c o d e			
f Employee's address and Zip code			15 State		16 State wages, tips, etc.		17 State income tax	
			Employer's state ID number				18 Local Wages, tips, etc.	
							19 Local Income tax	
							20 Locality name	

**Wage and Tax Statement 2004**

Department of the Treasury-Internal Revenue Service

Form **W-2** For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration-Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

FORM W-2: Cabot Cove incorrectly categorized Mr. Marano's wages as subject to full-FICA for the period July 1 to the end of the year and inappropriately withheld Social Security tax. Mr. Marano should have been reported only on one FORM W-2 as MQGE for the entire year.

Forms 941: The W-2 errors described above were also reflected on Cabot Cove's 3rd and 4th quarter Forms 941.

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

a Tax year/Form corrected 2004/ <b>W-2</b>	44444	<b>For Official Use Only</b> ▶ OMB No. 1545-0008	
b Employee's correct SSN 000-67-8901	c Corrected Name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )		d Employer's Federal EIN 00-5678910
e Employee's first name and initial ALFREDO G	Last name MARANO		g Employer's name, address, and ZIP code CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201
f Employee's address and ZIP code 123 MAPLE ST BALTIMORE, MD 21201			
<b>Complete boxes h and/or i only if incorrect on last form filed.</b> ▶		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 24000.00	3 Social security wages 0.00	4 Social security tax withheld 1488.00	4 Social security tax withheld 0.00
5 Medicare wages and tips 54000.00	5 Medicare wages and tips 54000.00	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	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

**State Correction Information**

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

**Locality Correction Information**

18 Local wages, tips, etc.	18 Local wages, tips, etc.	18 Local wages, tips,	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**  
Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 12-2002)

**Corrected Wage and Tax Statement**

Cat. No. 61437D

Cabot Cove prepared the above W-2c to delete the Social Security wages and tax (boxes 3 and 4) reported on the Form W-2 for wages subject to full-FICA.

**Please Note:** State, local and Federal Government employers are required to complete item 5 (Medicare wages and tips) when making corrections to Social Security wages and/or Social Security tips for an employee who earned MQGE wages during the year. Item 5 must reflect the TOTAL Medicare wages/tips paid for the tax year. Because Mr. Marano earned MQGE wages during TY 2004, Cabot Cove is required to complete item 5, reflecting TOTAL Medicare wages, even though no Medicare wage/tip alterations are necessary. See pages 27 and 28 for additional information.

FORM 941c: A Form 941c must be completed to show the changes to Social Security wages and taxes.

The following W-3c is prepared to accompany the Forms W-2c.

**DO NOT CUT, FOLD OR STAPLE**

a. Tax year/Form corrected <b>2004/ W-2</b>		55555		For Official Use Only OMB No 1545-0008			
b Employer's name, address, and ZIP code CABOT COVE SCHOOLS 123 EDUCATION WAY BALTIMORE, MD 21201				c Kind of Payer 941/941-SS <input checked="" type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld emp. <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>			
d Number of Forms W-2c 3		e Employer's Federal EIN 00-5678910		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 24000.00		3 Social security wages 0.00		4 Social security tax withheld 3441.93		4 Social security tax withheld 2204.10	
5 Medicare wages and tips 54000.00		5 Medicare wages and tips 54000.00		6 Medicare tax withheld 0.00		6 Medicare tax withheld 515.48	
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)	
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:		Box 3: MQGE employee where correcting erroneous Social Security tax withheld Box 4: Applied the incorrect tax rate for Social Security tax withheld and incorrectly categorized wages as subject to full-FICA.					
Has an adjustment been made on an employment tax return filed with the internal Revenue Service?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," give date the return was filed				2/25/2005			
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			
E-mail address		Fax number ( )					

**Purpose of Form**

Use this form to transmit Copy A of Form(s) W-2c, Corrected Wage and Tax Statement (Rev. 12-2002). 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 (Rev. December 2002) 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, or W-2VI. Also 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 12-2002)

**Transmittal of Corrected Wage and Tax Statements**

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

Cat. No. 10164R

Department of the Treasury  
Internal Revenue Service

## **Appendix A: Employer Checklist**

The following checklist contains a number of basic steps you should take to help report accurately. This information has already been presented but is consolidated here for your convenience.

### **Recording and Verifying Social Security Numbers**

- Always ask to see a job applicant's Social Security card to ensure that the name and SSN agree with the information recorded on the job application. If different, ask the applicant to visit a Social Security office to clear up any discrepancies.
- Record the name and SSN accurately.
- You may keep a photocopy of the employee's Social Security card in the employee's personnel records.

### **Preparing and Submitting Annual Wage Reports**

- Consider filing electronically using one of SSA's electronic filing methods. For more information, see page 5 of this document or visit our website, <http://www.socialsecurity.gov/employer>.
- Use either the IRS official Forms W-2c and W-3c or privately printed substitute Forms W-2c and W-3c. SSA accepts **only** 8 ½ inch wide Forms W-2c and W-3c. All privately printed, substitute Forms W-2c and W-3c **must** adhere to the specifications contained in IRS Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.
- Here are several reminders on the specifications for creating substitute Forms W-2c and W-3c and the entry of data on all forms.
  1. Margins: Do not print, write or enter any data in the margins of the form(s). These areas are used for control information during SSA's processing.
  2. Printing the Form(s): Forms can be laser printed in black and white; see IRS Publication 1223 for rules and specifications. Printing of Forms W-2c and W-3c, other than laser will be in red OCR dropout ink, except for the form identifying numbers '44444' or '55555' at the top, the 4 corner register marks on the forms and the descriptive information at the bottom (including the tax year) which will be printed in nonreflective black ink. The font used to print data on Forms W-2c and W-3c should be very dark, 12-point Courier. Do not use script, inverted, italics and/or dual-case fonts when preparing the forms. Do not use inks that contain red pigment on forms that contain employer provided information.

3. Paper Requirements: Paper for privately-printed, substitute forms (cut sheets and continuous pinfeed forms) that are to be filed with SSA must be white 100 percent bleached chemical wood, OCR bond with specific weight requirements. The forms must be produced in accordance with the detailed specifications of IRS Publication No. 1223.
4. Data Entry:
  - Entries on the Forms W-2c and W-3c should be typed or machine printed whenever possible.
  - The data entered must be presented in clear, **dark** images to guarantee optically scannable forms.
  - Insert data in the middle of the blocks and be sure they are separated from other printing.
5. Separating the Forms: Continuous pin-feed forms should be separated at the page perforation into individual 11 inch deep pages (i.e., one Form W-2c or one Form W-3c per page) in accordance with IRS Publication 1223.
6. Mail all paper Forms W-2c Copy A and W-3c to the appropriate address (depending on the mail service used) shown below.

If United States Postal Service-  
Send to:  
Social Security Administration  
Data Operations Center  
P.O. Box 3333  
Wilkes-Barre, PA 18767-0001

Other IRS Approved Private  
Delivery Service-Send to:  
Social Security Administration  
Data Operations Center  
Attn: W-2c Process  
1150 E. Mountain Dr.  
Wilkes-Barre, PA 18702-7997

- Make sure the Forms W-3c are grouped by year, by type of W-2 and by kind of payer.
- Check that the EIN is the number issued by the IRS and that it is consistently reported on all Forms: W-2c, W-3c and 941c, etc.
- Balance and reconcile corrections made to wage reports Forms W-2c, Form W-3c, Forms 941c with data filed on the originally submitted wage reports Forms W-2, W-3, 941, 943, CT-1 or Schedule H (Form 1040).
- Send Forms W-2c (Copy A only) and Forms W-3c to SSA – not to IRS or other destinations.

- Do not** submit paper correction Forms W-2c Copy A and W-3c and then file the same correcting information electronically.

### Post-Reporting Activities

- If, after submitting the original wage reporting Forms W-2 and W-3, you identify differences between the Social Security wages/tips and Medicare wages/tips reported to SSA and the information reported to IRS on Forms 941, 943, CT-1 or Schedule H (Form 1040) evaluate whether you should submit correction reports to SSA (Forms W-3c and W-2c) and/or to IRS (Form 941c). Retain copies of this information with your tax records.
- Use a Form W-2c and W-3c to correct prior report submissions. Do not use a new Form W-2 or W-3.

### Ongoing Activities

- Remind employees to promptly report any name changes (marriages, divorces, etc.) by completing and submitting a new SSA Form SS-5, *Application for a Social Security Card*, to SSA so their earnings can be credited to their earnings record. To obtain a SSA Form SS-5, use the SSA website; *SSA Online* at or call SSA's toll free number 1-800-772-213 between 7 a.m. and 7 p.m. Eastern Standard Time, Monday through Friday. Employers can call the same toll-free number to obtain a supply of SSA Forms SS-5.
- Encourage employees to: (a) verify basic Form W-2 information each year, particularly their name and SSN and report any errors promptly, and (b) retain their copy of Forms W-2 to ensure proper credit of earnings to their SSA record.
- Remind employees that a W-5, *Earned Income Advance Payment Certificate*, must be completed each year by the end of the first payroll period.



## **Appendix B: SSA's Regional Employer Service Liaison Officers**

### **NOTE: THESE ARE NOT ALL TOLL-FREE NUMBERS**

Please contact Social Security personnel for help with questions about how to submit W-2cs on magnetic media. Refer to the Internal Revenue Service's (IRS) Instructions for Forms W-2c and W-3c for information on filing paper W-2cs/W-3cs. If you are an employer, payroll service or an "agent" filing W-2cs for employers, telephone the IRS Information Reporting Program Call Site at 1-866-455-7438, with employment tax questions. Contact the appropriate State Revenue Agency for questions regarding State reporting.

<b><u>Calls from:</u></b>	<b><u>Telephone:</u></b>	<b><u>Calls from:</u></b>	<b><u>Telephone:</u></b>
Alabama .....	(334) 223-7013 (Montgomery)*	Missouri .....	(816) 936-5649 (Kansas City, MO)
Alaska .....	(206) 615-2125 (Seattle)	Montana .....	(303) 844-2364 (Denver)
American Samoa .....	(510) 970-8247 (San Francisco)	Nebraska .....	(816) 936-5649 (Kansas City, MO)
Arizona .....	(510) 970-8247 (San Francisco)	Nevada .....	(510) 970-8247 (San Francisco)
Arkansas .....	(501) 324-5130 (Little Rock)***	New Hampshire .....	(617) 565-2895 (Boston)
California.....	(510) 970-8247 (San Francisco)	New Jersey .....	(212) 264-1117 (New York)
Colorado .....	(303) 844-2364 (Denver)	New Mexico.....	(505) 346-7244 (Albuquerque)***
Connecticut.....	(617) 565-2895 (Boston)	New York.....	(212) 264-1117 (New York)
Delaware.....	(215) 597-4632 (Philadelphia)	North Carolina .....	(919) 790-2877 Ext. 3007 (Raleigh)*
Dist. of Columbia ...	(215) 597-4632 (Philadelphia)	North Dakota.....	(303) 844-2364 (Denver)
Florida-North.....	(321) 255-1553 Ext. 202	Northern Mariana Isl..	(510) 970-8247 (San Francisco)
	(Melbourne)*	Ohio .....	(312) 575-4244 (Chicago)
Florida-South.....	(305) 672-4517 (Miami Beach)*	Oklahoma.....	(501) 324-5130 (Little Rock)***
Georgia-North .....	(770) 531-1615 Ext. 227	Oregon .....	(206) 615-2125 (Seattle)
	(Gainesville)*	Pennsylvania.....	(215) 597-4632 (Philadelphia)
Georgia- South .....	(912) 264-0417 Ext. 109	Puerto Rico .....	(787) 766-5574 (San Juan)**
	(Brunswick)*	Rhode Island .....	(617) 565-2895 (Boston)
Guam .....	(510) 970-8247 (San Francisco)	South Carolina .....	(803) 253-3558 Ext. 3005(Columbia)*
Hawaii .....	(510) 970-8247 (San Francisco)	South Dakota.....	(303) 844-2364 (Denver)
Idaho.....	(206) 615-2125 (Seattle)	Tennessee.....	(615) 781-5803 Ext.206 (Nashville)*
Illinois.....	(312) 575-4244 (Chicago)	Texas-Central/South ..	(512) 916-5391 (Austin)***
Indiana.....	(312) 575-4244 (Chicago)	Texas Dallas/North ....	(817) 978-3123 (Fort Worth)***
Iowa.....	(816) 936-5649 (Kansas City, MO)	Texas-East.....	(936) 441-9243 (Houston)***
Kansas .....	(816) 936-5649 (Kansas City, MO)	Texas-West .....	(505) 346-7244 (Albuquerque)***
Kentucky .....	(859) 294-5153 Ext. 3055	Utah.....	(303) 844-2364 (Denver)
	(Lexington)*	Vermont .....	(617) 565-2895 (Boston)
Kentucky .....	(859) 219-1461 Ext. 111	Virgin Islands.....	(787) 766-5574 (San Juan)**
	(Nicholasville)*	Virginia .....	(215) 597-4632 (Philadelphia)
Louisiana .....	(504) 240-7321 (New Orleans) ***	Washington .....	(206) 615-2125 (Seattle)
Maine.....	(617) 565-2895 (Boston)	West Virginia.....	(215) 597-4632 (Philadelphia)
Maryland .....	(215) 597-4632 (Philadelphia)	Wisconsin .....	(312) 575-4244 (Chicago)
Massachusetts.....	(617) 565-2895 (Boston)	Wyoming .....	(303) 844-2364 (Denver)
Michigan.....	(312) 575-4244 (Chicago)		* or Atlanta (404) 562-1315
Minnesota.....	(312) 575-4244 (Chicago)		** or Puerto Rico and the Virgin Islands, toll-free number
Mississippi.....	(601) 693-4859 (Meridian)*		(866)-638-6497
			*** or Dallas (281) 449-2955



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## **Appendix C: IRS/SSA Publications**

There are other IRS and SSA publications that can help employers file wage reports. Several key publications from each Agency are listed below.

### **IRS Publications**

- Employer's Tax Guide, Publication 15 (Circular E)
- Employer's Supplemental Tax Guide, Publication 15-A
- Employer's Tax Guide to Fringe Benefits, Publication 15-B
- Farmer's Tax Guide, Publication 225
- Tax Guide for Small Business, Publication 334
- Federal Employment Tax Forms, Publication 393
- Taxable and Nontaxable Income, Publication 525
- Reporting Back Pay and Special Wage Payments to the Social Security Administration, Publication 957
- General Rules and Specifications for Substitute Forms W-2 and W-3, Publication 1141
- General Rules and Specifications for Substitute Forms W-2c and W-3c, Publication 1223

You can get copies of these and other IRS publications via the IRS website @ [www.irs.gov](http://www.irs.gov), by contacting the local IRS office listed in your telephone directory or calling toll free 1-800-829-3676 to request this information.

### **SSA Publications**

- Employers Guide to Filing Timely and Accurate W-2 Wage Reports, Publication No. 16-004
- Software Specifications and Edits for Annual Wage Reporting, Publication No. 31-011
- Software Specifications and Edits for Correcting Annual Wage Reports, Publication No. 31-031
- Magnetic Media Reporting And Electronic Filing of W-2 Information (MMREF-1), Publication No. 42-007
- Magnetic Media Reporting And Electronic Filing of W-2c Information (MMREF-2), Publication No. 42-014
- Business Services Online (BSO) handbook

For copies of SSA's publications, please contact your regional SSA ESLO listed in Appendix B or visit SSA's website at <http://www.socialsecurity.gov/employer/pub.htm>.

For additional copies of this SSA publication, Software Specifications and Edits for Correcting Annual Wage Report, write to:

Social Security Administration  
Office of Financial Policy and Operations  
ATTN: AWR Software Standards  
P.O. Box 17195  
Baltimore, MD 21297-1195



## **Appendix D: Acronyms**

AWR	Annual Wage Reporting
BSO	Business Services Online
EIC	Earned Income Credit
EIN	Employer Identification Number
ESLO	Employer Service Liaison Officers
EVS	Employee Verification Services
FICA	Federal Insurance Contribution Act
GTLI	Group-Term Life Insurance
IRS	Internal Revenue Service
ITIN	Individual Taxpayer Identification Number
MMREF	Magnetic Media Reporting and Electronic Filing
MSA	Medical Savings Account
MQGE	Medicare Qualified Government Employee
NACTP	National Association of Computerized Tax Processors
NQDCP	Nonqualified Deferred Compensation Plan
OCR	Optical Character Recognition
RRTA	Railroad Retirement Tax Act
SEP	Simplified Employee Pension
SIMPLE	Savings Incentive Match Plan for Employees
SSA	Social Security Administration
SSN	Social Security Number
SSNVS	Social Security Number Verification System
TIN	Taxpayer Identification Number
TY	Tax Year