

## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

<b>55555</b>	<b>a Tax year/Form corrected</b> / <b>W-</b>	<b>For Official Use Only ▶</b> OMB No. 1545-0008	
<b>b Employer's name, address, and ZIP code</b>		<b>c Kind of Payer (Check one)</b> 941/941-SS Military 943 944 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> CT-1 Hshld. Medicare <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> emp. govt. emp.	
		<b>Kind of Employer (Check one)</b> None apply 501c non-govt. Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> State/local State/local Federal non-501c 501c govt. (Check if applicable) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>d Number of Forms W-2c</b>	<b>e Employer's Federal EIN</b>	<b>f Establishment number</b>	<b>g Employer's state ID number</b>
Complete boxes h, i, or j <b>only</b> if incorrect on last form filed.	<b>h Employer's originally reported Federal EIN</b>	<b>i Incorrect establishment number</b>	<b>j Employer's incorrect state ID number</b>
<b>Total of amounts previously reported as shown on enclosed Forms W-2c.</b>	<b>Total of corrected amounts as shown on enclosed Forms W-2c.</b>	<b>Total of amounts previously reported as shown on enclosed Forms W-2c.</b>	<b>Total of corrected amounts as shown on enclosed Forms W-2c.</b>
<b>1 Wages, tips, other compensation</b>	<b>1 Wages, tips, other compensation</b>	<b>2 Federal income tax withheld</b>	<b>2 Federal income tax withheld</b>
<b>3 Social security wages</b>	<b>3 Social security wages</b>	<b>4 Social security tax withheld</b>	<b>4 Social security tax withheld</b>
<b>5 Medicare wages and tips</b>	<b>5 Medicare wages and tips</b>	<b>6 Medicare tax withheld</b>	<b>6 Medicare tax withheld</b>
<b>7 Social security tips</b>	<b>7 Social security tips</b>	<b>8 Allocated tips</b>	<b>8 Allocated tips</b>
<b>9</b>	<b>9</b>	<b>10 Dependent care benefits</b>	<b>10 Dependent care benefits</b>
<b>11 Nonqualified plans</b>	<b>11 Nonqualified plans</b>	<b>12a Deferred compensation</b>	<b>12a Deferred compensation</b>
<b>14 Inc. tax w/h by third-party sick pay payer</b>	<b>14 Inc. tax w/h by third-party sick pay payer</b>	<b>12b</b>	<b>12b</b>
<b>16 State wages, tips, etc.</b>	<b>16 State wages, tips, etc.</b>	<b>17 State income tax</b>	<b>17 State income tax</b>
<b>18 Local wages, tips, etc.</b>	<b>18 Local wages, tips, etc.</b>	<b>19 Local income tax</b>	<b>19 Local income tax</b>
<b>Explain decreases here:</b>			
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," give date the return was filed ▶			
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete.			
Signature ▶		Title ▶	
Employer's contact person		Employer's telephone number	<b>For Official Use Only</b>
Employer's fax number		Employer's email address	

Form **W-3c** (Rev. 11-2015)

**Transmittal of Corrected Wage and Tax Statements**

Department of the Treasury  
Internal Revenue Service

**Purpose of Form**

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 11-2015). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name and social security number (SSN) or the employer identification number (EIN). See the General Instructions for Forms W-2 and W-3 for information on completing this form.

**E-Filing**

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

- **W-2c Online.** Use fill-in forms to create, save, print, and submit up to 25 Forms W-2c at a time to the SSA.

- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's *Specifications for Filing Forms W-2c Electronically (EFW2C)*.

For more information, go to [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). First time filers, select "Go to Register"; returning filers select "Go To Log In."

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

**When To File**

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

**Where To File**

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

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

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

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