

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

REG-121542-14, page 119.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n) contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

Rev. Rul. 2014-20, page 101.

Federal rates; adjusted federal rates; adjusted federal long-term rate and the long-term exempt rate. For purposes of sections 382, 642, 1274, 1288, and other sections of the Code, tables set forth the rates for July 2014.

Rev. Proc. 2014-29, page 105.

Publication 1223 General Rules and Specifications for Substitute Forms W-2c and W-3c This procedure provides general rules and specifications from the Service for paper and computer-generated substitutes for Form W-2c and W-3c. This procedure will be reproduced as the next revision of Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.

T.D. 9669, page 103.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n) contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

ESTATE TAX

REG-121542-14, page 119.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n)

contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

T.D. 9669, page 103.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n) contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

GIFT TAX

REG-121542-14, page 119.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n) contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

T.D. 9669, page 103.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n) contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

EMPLOYMENT TAX

REG-121542-14, page 119.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n) contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

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Finding Lists begin on page ii.
Index for July through July begins on page iv.

Rev. Proc. 2014–29, page 105.

Publication 1223 General Rules and Specifications for Substitute Forms W–2c and W–3c This procedure provides general rules and specifications from the Service for paper and computer-generated substitutes for Form W–2c and W–3c. This procedure will be reproduced as the next revision of Publication 1223, General Rules and Specifications for Substitute Forms W–2c and W–3c.

T.D. 9669, page 103.

Notice of Proposed Rulemaking and Temporary regulations under section 7602 that authorize the IRS to use 6103(n) contracted experts in summons interviews to propound questions and receive summoned books, papers and other records.

ADMINISTRATIVE

Announcement 2014–27, page 120.

In 2013, the IRS transitioned to only creating an electronic version of the IRB. The IRS proposes, in the future, to no longer create an index for the IRB. The IRS is requesting comments about eliminating the index of the Internal Revenue Bulletin. Public comments are requested on or before October 7, 2014.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned

against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 42.—Low-Income Housing Credit

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 280G.—Golden Parachute Payments

Federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change

The adjusted applicable federal long-term rate is set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 412.—Minimum Funding Standards

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 467.—Certain Payments for the Use of Property or Services

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 482.—Allocation of Income and Deductions Among Taxpayers

Federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. Rev. Rul. 2014–20, page 101.

Section 483.—Interest on Certain Deferred Payments

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 642.—Special Rules for Credits and Deductions

Federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 807.—Rules for Certain Reserves

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 846.—Discounted Unpaid Losses Defined

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014–20, page 101.

Section 1274.—Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also Sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)

Rev. Rul. 2014–20

This revenue ruling provides various prescribed rates for federal income tax purposes for July 2014 (the current month). Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(1) for buildings placed in service during the current month. However, under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, with respect to housing credit dollar amount allocations made before January 1, 2014, shall not be less than 9%.

Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520. Finally, Table 6 contains the blended annual rate for 2014 for purposes of section 7872.

REV. RUL. 2014–20 TABLE 1

Applicable Federal Rates (AFR) for July 2014

	<i>Annual</i>	<i>Period for Compounding</i>		<i>Quarterly</i>	<i>Monthly</i>
		<i>Semiannual</i>	<i>Short-term</i>		
AFR	.31%	.31%	.31%	.31%	.31%
110% AFR	.34%	.34%	.34%	.34%	.34%
120% AFR	.37%	.37%	.37%	.37%	.37%
130% AFR	.40%	.40%	.40%	.40%	.40%
		<i>Mid-term</i>			
AFR	1.82%	1.81%	1.81%	1.81%	1.80%
110% AFR	2.00%	1.99%	1.99%	1.99%	1.98%
120% AFR	2.18%	2.17%	2.16%	2.16%	2.16%
130% AFR	2.36%	2.35%	2.34%	2.34%	2.34%
150% AFR	2.74%	2.72%	2.71%	2.71%	2.70%
175% AFR	3.20%	3.17%	3.16%	3.16%	3.15%
		<i>Long-term</i>			
AFR	3.06%	3.04%	3.03%	3.03%	3.02%
110% AFR	3.37%	3.34%	3.33%	3.33%	3.32%
120% AFR	3.68%	3.65%	3.63%	3.63%	3.62%
130% AFR	3.99%	3.95%	3.93%	3.93%	3.92%

REV. RUL. 2014–20 TABLE 2

Adjusted AFR for July 2014

	<i>Period for Compounding</i>		<i>Quarterly</i>	<i>Monthly</i>
	<i>Annual</i>	<i>Semiannual</i>		
Short-term adjusted AFR	.31%	.31%	.31%	.31%
Mid-term adjusted AFR	1.40%	1.40%	1.40%	1.40%
Long-term adjusted AFR	3.06%	3.04%	3.03%	3.02%

REV. RUL. 2014–20 TABLE 3

Rates Under Section 382 for July 2014

Adjusted federal long-term rate for the current month	3.06%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	3.27%

REV. RUL. 2014–20 TABLE 4

Appropriate Percentages Under Section 42(b)(1) for July 2014

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, with respect to housing credit dollar amount allocations made before January 1, 2014, shall not be less than 9%.

Appropriate percentage for the 70% present value loW–income housing credit	7.56%
Appropriate percentage for the 30% present value loW–income housing credit	3.24%

REV. RUL. 2014-20 TABLE 5

Rate Under Section 7520 for July 2014

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest 2.2%

REV. RUL. 2014-20 TABLE 6

Blended Annual Rate for 2014

Section 7872(e)(2) blended annual rate for 2014 .28%

Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014-20, page 101.

Section 7520.—Valuation Tables

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014-20, page 101.

Section 7872.—Treatment of Loans With Below-Market Interest Rates

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of July 2014. See Rev. Rul. 2014-20, page 101.

Section 7602.—Examination of Books and Witnesses

26 CFR 301.7602-1 Participation of a Person Described in Section 6103(n) in a Summons Interview Under Section 7602(a)(2) of the Internal Revenue Code

TD 9669

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Part 301

Summons Interview Regulations Under 7602

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations modifying regulations promulgated under section 7602(a) of the Internal Revenue Code relating to administrative summonses. Specifically, these temporary regulations clarify that persons with whom the IRS or the Office of Chief Counsel (Chief Counsel) contracts for services described in section 6103(n) and its implementing regulations may be included as persons designated to receive summoned books, papers, records, or other data and to take summoned testimony under oath. These temporary regulations may affect taxpayers, a taxpayer's officers or employees, and any third party who is served with a summons, as well as any other person entitled to notice of a summons. The text of these temporary regulations serves as the text of the proposed regulations (REG-121542-14) set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Bulletin**.

DATES: *Effective Date:* These regulations are effective on June 18, 2014.

Applicability Date: For date of applicability, see paragraph (d) of this temporary regulation.

FOR FURTHER INFORMATION CONTACT: A M Gulas at (202) 317-6834 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

These temporary regulations amend Procedure and Administration Regulations (26 CFR part 301) promulgated un-

der section 7602 of the Internal Revenue Code. These temporary regulations make clear that persons described in section 6103(n) and Treas. Reg. § 301.6103(n)-1(a) with whom the IRS or Chief Counsel contracts for services may receive books, papers, records, or other data summoned by the IRS and take testimony of a person who the IRS has summoned as a witness to provide testimony under oath. While IRS officers and employees remain responsible for issuing summonses and developing and conducting examinations, the temporary regulations clarify that contractors are permitted to participate fully in a summons interview. Full participation includes, but is not limited to, receipt, review, and use of summoned books, papers, records, or other data, being present during summons interviews, questioning the person providing testimony under oath, and asking a summoned person's representative to clarify an objection or an assertion of privilege.

The assistance of persons from outside the IRS or Chief Counsel promotes efficient administration and enforcement of laws administered by the IRS, by providing specialized knowledge, skills, or abilities that the IRS officers or employees assigned to the case may not possess. For example, outside persons often assist the IRS in matters involving transfer pricing. To clarify the role of these outside persons, these temporary regulations expressly provide that when an IRS officer or employee summons a taxpayer or other witness to produce books, papers, records, or other data and/or to give testimony, an outside person hired by the IRS or Chief Counsel authorized to receive returns or return information pursuant to section 6103(n) may receive the summoned

books, papers, records, or other data and take the testimony of the witness under oath.

When the IRS hires an outside person to assist an IRS officer or employee to review books and papers, analyze data, or take testimony from a summoned witness, the IRS will ensure that the inherently governmental functions associated with section 7602, for example, deciding whether to issue a summons, deciding whom to summon, what information must be produced or who will be required to testify, and issuing the summons, will still be performed by an IRS officer or employee. The contractors' role will be limited to functions that are not inherently governmental, such as taking testimony by asking questions, reviewing books or papers, or analyzing other data. As a further safeguard, the temporary regulations expressly provide that any contractor that the IRS authorizes to ask questions of a summoned witness testifying under oath must do so in the presence and under the guidance of an IRS officer or employee.

The conclusion that contractors may receive summoned books and papers, analyze data, and question summoned witnesses is consistent with Treas. Reg. § 301.7602-2(c)(1)(i)(B) and (c)(1)(ii) *Example 2*. Under those rules, which implement the provision requiring notice to the taxpayer of contacts by IRS officers or employees with third parties, contractors (in this case appraisers) are treated in the same manner as IRS officers or employees when they contact industry experts to discuss a taxpayer's business.

The temporary regulations are effective for summons interviews conducted on or after June 18, 2014. The temporary regulations will expire on June 16, 2017.

Special Analyses

It has been determined that this Treasury Decision is not a significant regula-

tory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. The IRS has determined that sections 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) do not apply to these regulations and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, the IRS will submit these temporary regulations to the Chief Counsel for Advocacy of the Small Business Administration for comments about the regulations' impact on small business.

Drafting Information

The principal author of these regulations is A M Gulas of the Office of Associate Chief Counsel (Procedure and Administration).

* * * * *

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 301.7602-1T is added to read as follows:

§ 301.7602-1T *Examination of books and witnesses (temporary)*.

(a) [Reserved]. For further guidance, see § 301.7602-1(a).

(b) through (b)(2) [Reserved]. For further guidance, see § 301.7602-1(b) through (b)(2).

(b)(3) *Participation of a person described in section 6103(n)*. For purposes of this paragraph (b), a person authorized to receive returns or return information under section 6103(n) and § 301.6103(n)-1(a) of the regulations may receive and examine books, papers, records, or other data produced in compliance with the summons and, in the presence and under the guidance of an IRS officer or employee, participate fully in the interview of the witness summoned by the IRS to provide testimony under oath. Fully participating in an interview includes, but is not limited to, receipt, review, and use of summoned books, papers, records, or other data; being present during summons interviews; questioning the person providing testimony under oath; and asking a summoned person's representative to clarify an objection or assertion of privilege.

(c) [Reserved]. For further guidance, see § 301.7602-1(c).

(d) *Effective/applicability date*. This section applies to summons interviews conducted on or after June 18, 2014.

(e) *Expiration date*. The applicability of this section expires on or before June 16, 2017.

Heather C. Maloy,
*Acting Deputy Commissioner
for Services and Enforcement.*

Approved June 9, 2014,

Mark J. Mazur,
*Assistant Secretary of the Treasury
(Tax Policy).*

(Filed by the Office of the Federal Register on June 17, 2014, 8:45 a.m., and published in the issue of the Federal Register for June 18, 2014, 79 F.R. 34625)

Part III. Administrative, Procedural, and Miscellaneous

NOTE. This revenue procedure will be reproduced as the next revision of IRS Publication 1223, General Rules and Specifications for Substitute Forms and Schedules

26 CFR 601.602: Tax forms and instructions.

(Also Part I, Sections 6041, 6051, 6071, 6081, 6091; 1.6041-1, 1.6041-2, 31.6051-1, 31.6051-2, 31.6071(a)-1, 31.6081(a)-1, 31.6091-1.)

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Part 1

Substitute Forms W-2c and W-3c

SECTION 1.1 PURPOSE

.01 The purpose of this revenue procedure is to state the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) regarding the preparation and use of substitute forms for Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements, for wages paid during the 2013 calendar year.

.02 The official IRS Form W-2c is a six-part form and the official IRS Form W-3c is a one-part form. Red-ink substitute forms that completely conform to the specifications contained in this document may be privately-printed without the prior approval of the IRS or the SSA. Only the substitute black-and-white Form (Copy A) and substitute black-and-white W-3c forms need to be submitted to the SSA for approval.

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

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

1. Submit a letter to the appropriate address below citing the specification.
2. State your understanding of the specification; enclose an example.
3. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence.

.04 Any questions about the red-ink Form W-2c (Copy A) and Form W-3c, should be emailed to substituteforms@irs.gov. Please enter “Substitute Forms” on the subject line. Or send your questions to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C7-263
Lanham, MD 20706

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

Social Security Administration
Data Operations Center
Attn: Substitute Black-and-White Copy A Forms, Room 360
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Do not mail **completed** Forms W-2c (Copy A) employer reports to the Substitute Black-and-White Copy A Forms address. Submitters should use the address shown on the Form W-3c.

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

.05 The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or 304-263-8700 (not a toll-free number). The Telecommunication Device for the Deaf (TDD) number is 304-579-4827 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. You may also send questions to the call site via the Internet at mccirp@irs.gov. IRS/IRB does not process information returns which are filed on paper forms.

Do not submit employee information via email, because electronic mail may be not be secure and the employee's information may be compromised.

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

- General Instructions for Forms W-2 and W-3 (including Forms W-2AS, W-2GU, W-2VI, W-3SS, W-2c, and W-3c).
- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

SECTION 1.2 WHAT'S NEW

.01 The following changes have been made to Publication 1223 since the last revision (April 2012). The major changes include the following.

- **Form W-3c-Telephone number, email, and fax number.** The word "Employer's" was added to the telephone, fax, and email data entry box headings/caption located in the bottom section of the form.
- **Form W-3c-Information sequence.** The signature fields at the bottom of the form have been rearranged.
- **Form W-3c "For Official Use Only".** The "For Official Use Only" field size has been reduced.
- **Form W-3c Instructions on e-file.** E-file instructions were added at the bottom of the form under the Purpose of Form section of the instructions.
- **Section 6.02 (Revised). Logos, slogans, and advertising.** Revised Section 6.02 to clarify that forms may include an embossment or watermark on the information return and employee copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the employer or agent. In addition, the address for submitting comments regarding the prohibition against including slogans, advertising, and logos has changed.
- **IRS address change.** The address for the Substitute Forms Unit has changed to: Internal Revenue Service, Attn: Substitute Forms Program, 5000 Ellin Road, C7-263, Lanham, MD 20706.

- **SSA address change.** Inquiries about the substitute black-and-white Form Copy A and substitute black-and-white Form W-3c, should be sent to the SSA at: Social Security Administration Data Operation Center, Attn: Substitute Black-and-White Copy A Forms, Room 360, 1150 E. Mountain Drive, Wilkes-Barre, PA 18702-7997.
- **IRS DVD.** The DVD containing IRS tax products will no longer be produced. Official IRS forms and information copies of federal tax materials can be obtained at local IRS offices, by calling the National Distribution Center, or by accessing IRS.gov. Further details are provided in Section 9 – Order Forms and Instructions.
- **Editorial changes.** We made editorial changes. Redundancies were eliminated as much as possible.

SECTION 1.3 FILING FORMS W-2 AND W-3c ELECTRONICALLY

.01 Employers must file electronically with the SSA if they file 250 or more Forms W-2c (Copy A) during a calendar year unless the IRS granted you a waiver. For details, see the General Instructions for Forms W-2c and W-3c (Including Forms W-2AS, W-2GU, W-2VI, W-3SS, W-2c, and W-3c). SSA publication EFW2C, Specifications for Filing Forms W-2c Electronically, contains specifications and procedures for filing Forms W-2c. Employers are cautioned to obtain the most recent revision of EFW2C (and supplements) due to any subsequent changes in specifications and procedures.

Note. same year For purposes of the electronic filing requirement, only Forms W-2c for the immediate prior year are taken into account. For example, if an employer must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the current year must be filed in August, only the 100 Forms W-2c filed in August must be filed electronically.

.02 You may obtain a copy of the EFW2C by:

- Accessing the SSA website at www.socialsecurity.gov/employer.

.03 Electronic filers do not file a paper Form W-3c. SSA creates this for you when Forms W-2c are submitted electronically. See the SSA publication EFW2 for guidance on transmitting Form W-2c (Copy A) information to the SSA electronically.

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

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

SECTION 1.4 SPECIFICATIONS OF RED-INK SUBSTITUTE FORMS W-2c (COPY A) AND WITH THE SSA

.01 The official IRS-printed red dropout ink Form W-2c (Copy A) and W-3c and their exact substitutes are referred to as red-ink in this revenue procedure. Employers may file substitute Forms W-2c (Copy A) and W-3c with the SSA. The substitute forms must be exact replicas of the official IRS forms with respect to layout and content because they will be read by scanner equipment. Even the slightest deviation can result in incorrect scanning, and may affect money amounts reported for employees.

.02 Color and paper quality for Form W-2c (Copy A) (cut sheets and continuous pin-fed forms) and Form W-3c, as specified by JCP Code 0-25 dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond. The contractor must initiate or have a quality control program to assure OCR ink density

Acidity: Ph value, average, not less than	4.5
Basis weight: 17 x 22 inch 500 cut sheets, pound	18–20
Metric equivalent—gm./sq. meter (a tolerance of +5 pct. is allowed)	68–75
Stiffness: Average, each direction, not less than—milligrams	50–80
Cross direction Machine direction	
Tearing strength: Average, each direction, not less than—grams	50–80
Opacity: Average, not less than—percent	82
Reflectivity: Average, not less than—percent	68
Thickness: Average—inch	0.0038
Metric equivalent—mm. (a tolerance of +0.0005 inch (0.0127 mm) is allowed) Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other	0.097
Porosity: Average, not less than—seconds	10
Finish (smoothness): Average, each side—seconds	20–55
(for information only) the Sheffield equivalent—units	170–d200
Dirt: Average, each side, not to exceed—parts per million	8

Note. Reclaimed fiber in any percentage is permitted, provided the requirements of this standard are met.

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

- Identifying number “44444” or “55555” at the top of the forms.
- The four (4) corner register marks on the forms.
- The form identification number (“W–3c”) at the bottom of Form W–3c.
- All the instructions below Form W–3c beginning with “Purpose of Form” line to the bottom of Form W–3c.

.04 The vertical and horizontal spacing on Forms W–2c and W–3c must meet specifications. See Exhibits A and B.

- On Form W–3c and Form W–2c (Copy A), all the perimeter rules must be 1-point (0.014–inch), while all other rules must be one-half point (0.007–inch). Vertical rules must be parallel to the left edge of the form; horizontal rules parallel to the top edge.
- The left and top margins on Form W–2c (Copy A) and Form W–3c must be .5 inches. The width of a substitute Form W–2c (Copy A) or W–3c must be 7.5 inches. See Exhibits A and B.
- The first three column’s on Form W–2c (Copy A) and Form W–3c must measure 1.9 inches in width.
- The last column on Form W–2c (Copy A) and Form W–3c must measure 1.8 inches in width.

.05 The official red-ink Form W–3c and Form W–2c (Copy A) are 7.5 inches wide. Employers filing Forms W–2c (Copy A) with the SSA on paper must also file a Form W–3c. Form W–3c must be the same width (7.5 inches) as the Form W–2c (Copy A). One Form W–2c (Copy A) or Form W–3c is contained on a standard-size, 8.5 x 11-inch page.

.06 The top, left, and right margins for the Form W–2c (Copy A) and Form W–3c are .5 inches (½ inch). All margins must be free of printing except for the words “DO NOT CUT, FOLD, OR STAPLE THIS FORM” on red-ink Form W–2c (Copy A) or “DO NOT CUT, FOLD, OR STAPLE” on red-ink Form W–3c.

.07 The identifying numbers are “44444” for Form W–2c and “55555” for Form W–3c. No printing should appear anywhere near the identifying numbers.

Note. The identifying number must be printed in nonreflective black ink in OCR-A font of 10 characters per inch.

.08 Continuous pin-fed Forms W–2c (Copy A) must be separated into 11-inch deep pages. The pin-fed strips must be removed when Forms W–2c (Copy A) are filed with the SSA.

.09 Box 12 of Form W-2c (Copy A) contains four entry boxes – 12a, 12b, 12c, and 12d. Do not make more than one entry per box. Enter your first code in box 12a (for example, enter Code D in box 12a, not 12d, if it is your first entry). If more than four items need to be reported in box 12, use a second Form W-2c to report the additional items. Do not report the same federal tax data to the SSA on more than one Form W-2c (Copy A). However, repeat the identifying information (employee’s name, address, and SSN; employer’s name, address, and EIN) on each additional form.

.10 The checkboxes in box 13 of Form W-2c (Copy A) must be .14 inches each; the space before the first checkbox is .20 inches; the spacing on each remaining side of the three checkboxes is .36 inches. The checkboxes in box c of Form W-3c must also be .14 inches.

Note. More than 50% of an applicable checkbox must be covered by an “X.”

.11 All substitute Forms W-2c (Copy A) and W-3c in the red-ink format must have the form number and form title printed on the bottom face of each form using type identical or a close approximation to that of the official IRS form. The red-ink substitute must have the form producer’s (not the form filer’s) EIN entered in red in place of the Cat. No. (directly to the left of “Department of the Treasury” for Form W-2c (Copy A) and at the bottom for Form W-3c).

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

.13 The Office of Management and Budget (OMB) Number must be printed on substitute Forms W-3c and W-2c (Copy A) (on each ply) in the same location as on the official IRS forms.

.14 All substitute Forms W-3c must include the instructions that are printed on the same sheet below the official IRS form.

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

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

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

If you use a carrier other than the U.S. Postal Service, the address is:

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

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

.17 All copies must be clearly legible. Fading must be minimized to assure legibility.

.18 Chemical transfer paper is permitted for Form W-2c (Copy A) only if the following standards are met:

- Only chemically-backed paper is acceptable for Form W-2c (Copy A). Front and back chemically-treated paper cannot be processed properly by scanning equipment.
- Chemically-transferred images must be black.
- Carbon-coated forms are not permitted.

.19 The Government Printing Office (GPO) symbol and the Catalog Number (Cat. No.) must be deleted from substitute Form W-2c (Copy A) and Form W-3c.

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

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

**SECTION 1.5
SPECIFICATIONS FOR
SUBSTITUTE
BLACK-AND-WHITE
FORMS W-2c (COPY A)
AND W-3c FILED WITH
THE**

.01 The SSA-approved substitute black-and-white Forms W-2c (Copy A) and W-3c are referred to as substitute black-and-white Form W-2c (Copy A) and W-3c. Specifications for the substitute black-and-white Form W-2c (Copy A) and W-3c are similar to the red-ink forms (Section 4) except for the items that follow (see Exhibits C and D). You may contact the SSA via email at copy.a.forms@ssa.gov for more information.

Note. Exhibits are samples only and must not be downloaded to meet tax obligations.

1. Forms must be printed on 8.5 x 11-inch single-sheet paper only, not on continuous pin-fed paper. There must be one Form W-2c (Copy A) or W-3c printed on a page.
2. All forms and data must be printed in nonreflective black ink only.
3. The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from wage data entries.
4. The forms must not contain corner register marks.
5. The forms must not contain any shaded areas including those boxes that are entirely shaded on the red-ink forms.
6. Identifying numbers on both Form W-2c (Copy A) (“44444”) and Form W-3c (“55555”) must be preprinted in 14-point Arial bold font or a close approximation.
7. The form numbers (“W-2c” and “W-3c”) must be in 18-point Arial font or a close approximation.
8. No part of the box titles or the data printed on the forms may touch any of the vertical or horizontal lines, nor should any of the data intermingle with the box titles. The data should be centered in the boxes.
9. Do not print any information in the margins of the black-and-white forms (for example, do not print “DO NOT CUT, FOLD, OR STAPLE” in the top margin of Form W-3c).
10. The word “Code” must not appear in box 12 on Form W-2c (Copy A).
11. A 4-digit vendor code (not filer code) preceded by four zeros and a slash (for example, 0000/9876) must appear in 12-point Arial font, or a close approximation, in place of the Cat. No. to the left of “Department of the Treasury” on Form W-2c (Copy A) and in the bottom right corner of Form W-3c.
Note. Do not display the form producer’s EIN. The vendor code will be used to identify the form producer.
12. Do not print Catalog Numbers (Cat. No.) on either Form W-2c (Copy A) or Form W-3c.
13. Do not print dollar signs. If there are no money amounts being reported, the entire field should be left blank.

.02 The dimensions for the substitute black-and-white Forms W-2c (Copy A) and W-3c are as follows. See Exhibits C and D.

1. The left and top margins on Form W-2c (Copy A) and Form W-3c must measure $\frac{1}{2}$ (0.5) inch.
2. The distance from the top line of Form W-3c to the bottom line of the form must measure $7\frac{1}{6}$ (7.17) inches.
3. The distance from the top line of Form W-2c (Copy A) to the bottom line of the form must measure $9\frac{1}{3}$ (9.33) inches.
4. Each box on Form W-2c (Copy A) and Form W-3c must measure $\frac{1}{3}$ inch in height.
5. Box b on Form W-3c must measure (1) inch in height.
6. Box a on Form W-2c (Copy A) must measure $1\frac{1}{3}$ inches in height and box 14 must measure $\frac{5}{6}$ (0.83) inch in height.
7. The first three column on the right of Form W-2c (Copy A) and Form W-3c must measure $1\frac{9}{10}$ (1.9) inches in width.
8. The last column on the right of Form W-2c (Copy A) and Form W-3c must measure $1\frac{8}{10}$ (1.8) inches in width.

9. The “Explain decreases here” box has been reduced to measure 1/3 (0.33) inches to allow for an increase in Box b and the “Signature” box on Form W–3c must measure 1/2 (0.5) inches in height.

.03 You must submit samples of your black-and-white substitute forms to the SSA. Only black-and-white substitute Forms W–2c (Copy A) and W–3c will be accepted for approval by the SSA. Questions regarding other forms (that is, red-ink Forms W–2, W–2c, W–3, W–3c, 1099 series, 1096, etc.) must be directed to the IRS. Also, see IRS Publications 1141 and 1179.

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

.05 To receive approval, you may first contact the SSA at to obtain a template and further instructions in **PDF** format. Do not mail **completed** Form W–2c (Copy A) and W–3c employer reports to the Substitute Black-and-White Forms (Copy A) address. Submitters should use the address shown on the Form W–3c. You may also send your sample substitute black-and-white forms to:

Social Security Administration
Data Operations Center
Attn: Substitute Black-and-White Copy A Forms, Room 360
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Send your sample forms via private mail carrier or certified mail in order to verify their receipt. You may send your sample forms via electronic mail to copy.a.forms@ssa.gov.

.06 The 4-digit vendor code preceded by four zeros and a slash (0000/9876) must be preprinted on the sample black-and-white substitute forms. Forms not containing a vendor code will be rejected and will not be submitted for testing or approval. If you have a valid vendor code provided to you through the National Association of Computerized Tax Processors, you should use that code. If you do not have a valid vendor code, contact the Social Security Administration at to obtain an SSA-issued code. (Additional information on vendor codes may be obtained from the SSA or the National Association of Computerized Tax Processors via email at.)

Note. Vendor codes are only required by those companies producing the W–2 family of forms as part of a product for resale to be used by multiple employers and payroll professionals. Employers developing Forms W–2c or W–3c to be used only for their individual company do not require a vendor code.

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

.01 All employers (including those who file electronically) must furnish employees with at least two copies of Form W–2c (three or more for employees required to file a state, city, or local income tax return). Employee copies do not require approval as long as these requirements are followed.

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

.02 Some Forms W–2c that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with questionable Forms W–2c. An employee may not recognize the importance of the employee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans, and advertising will not be allowed on Forms W–3c, Copy A of Forms W–2c, or any employee copies reporting wages paid during the 2011 calendar year, and thereafter, with the following exceptions:

**SECTION 1.6
REQUIREMENTS FOR
SUBSTITUTE
PRIVATELY-PRINTED
FORMS W–2c
(COPIES B, C, AND 2)
FURNISHED TO
EMPLOYEES**

- Forms may include the exact name of the employer or agent, primary trade name, trademark, service mark, or symbol of the employer or agent.
- Presentation may be in any typeface, font, stylized fashion, or print color normally used by the employer or agent; and used in a non-intrusive manner.
- These items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the employee copies.
- Corrected information on information returns and employee copies that was shown on Forms W-2c for amounts paid before January 1, 2011.

The IRS e-file logo on the IRS official employee copies may be included, but it is not required, on any of the substitute form copies.

The information return and employee copies must clearly identify the employer's name associated with its employer identification number.

Forms W-2c and W-3c are subject to annual review and possible change. If you have comments about the prohibition against including slogans, advertising, and logos on information returns and employee copies, send or email your comments to: Internal Revenue Service, Attn: substitute Forms Program, 5000 Ellin Road, C7-623, Lanham, MD 20706 or substituteforms@irs.gov

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

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

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

.06 Substitute forms for employees need to contain only the payment boxes and captions that are applicable. These boxes, box numbers, and box titles must, when applicable, match the IRS-printed form. In all cases, the employee name, address, and SSN, as well as the employer name, address, and EIN, must be present.

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

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

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

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

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

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

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

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

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

SECTION 1.7 INSTRUCTIONS FOR EMPLOYERS

.01 Privately-printed substitute Forms W-2c are not required to contain a copy to be retained by employers (Copy D). However, employers must retain copies of the Forms W-2 filed with SSA or have the ability to reconstruct the data for at least four years. Employers must be able to generate a facsimile of Form W-2 (Copy A), in case of loss.

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

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

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

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

- Use 12-point Arial font or a close approximation for data entries.
- Proportional-spaced fonts are unacceptable.
- Refrain from printing any data in the top margin of the forms.

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

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

.08 Forms W-2c (Copy A) requires decimal entries for wage data. Dollar signs should not be printed with money amounts on Forms W-2c (Copy A) and Form W-3c.

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

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

SECTION 1.8 OMB REQUIREMENTS FOR BOTH RED-INK AND BLACK-AND-WHITE COPY A AND W-3c SUBSTITUTE

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

- The Office of Management and Budget (OMB) approves all IRS tax forms that are subject to the Act.
- Each IRS form contains (in or near the upper right corner) the OMB approval number, if assigned. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits.)
- Each IRS form (or its instructions) states:

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

.03 The OMB requirements for substitute IRS Form W-2c (Copy A) and Form W-3c are the following.

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Form W-3c and Form W-2c (Copy A), the OMB number (1545-0008) must appear exactly as shown on the official IRS form.
- For any copy of Form W-3c or Form W-2c, other than Copy A, the OMB number must use one of the following formats.

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

SECTION 1.9 ORDER FORMS AND INSTRUCTIONS

.01 You can order official IRS Forms W-2c, Forms W-3c, and the General Instructions for Forms W-2 and W-3 (Including Forms W-2AS, W-2GU, W-2VI, W-3SS, W-2c, and W-3c), online at IRS.gov. Click on the *Forms and Pubs* link and then click the *Order Forms and Pubs* link. You may also order these forms and instructions by calling 1-800-TAX-FORM (1-800-829-3676).

- Accessing IRS.gov.
- IRS Tax Products on DVD (Publication 1796).

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

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

.02 Copies of Form W-2c (Copy A) and Form W-3c downloaded from IRS.gov cannot be used for filing with the SSA. These copies of Forms W-2c and W-3c are for information purposes only.

SECTION 1.10 EFFECT ON OTHER DOCUMENTS

.01 Revenue Procedure 2012-22, 2012-17 I.R.B. 853 (reprinted as Publication 1223, Rev. 047-2012), is superseded.

SECTION 1.11 EXHIBITS

Exhibit A

.5" 7.5"

DO NOT CUT, FOLD, OR STAPLE THIS FORM

44444		For Official Use Only OMB No. 1545-0008			
a Employer's name, address, and ZIP code		c Tax year/Form corrected		d Employee's correct SSN	
		/ W-2			
		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.)		<input type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form previously filed			
		f Employee's previously reported SSN		3.7"	
b Employer's Federal EIN		g Employee's previously reported name			
		h Employee's first name and initial		Last name	
				Suff.	
Note. Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).					
Previously reported		Correct information		Previously reported	
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld	
3 Social security wages		3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld	
7 Social security tips		7 Social security tips		8 Allocated tips	
9 Advance EIC payment		9 Advance EIC payment		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		12a See instructions for box 12	
13 Statutory employee plan Third-party sick pay		13 Statutory employee plan Third-party sick pay		12b 1.9"	
14 Other (see instructions)		14 Other (see instructions)		12c 1.8"	
1.9"		1.9"		12d	
State Correction Information					
Previously reported		Correct information		Previously reported	
15 State		15 State		15 State	
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.	
17 State income tax		17 State income tax		17 State income tax	
Locality Correction Information					
Previously reported		Correct information		Previously reported	
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	
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. 2-2009) Corrected Wage and Tax Statement Cat. No. 61437D Department of the Treasury Internal Revenue Service

Exhibit B

DO NOT CUT, FOLD, OR STAPLE

5555	a Tax year/Form corrected / W-.....	For Official Use Only OMB No. 1545-0008	
b Employer's name, address, and ZIP code _____ 3.18 in _____		c Kind of Payer (Check one) 941/941-SS Military 943 944/944-SS <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.	
d Number of Forms W-2c		Kind of Employer (Check one); Third-party sick pay None apply 501c non-govt. (Check if applicable) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> State/local non-501c State/local 501c Federal govt.	
e Employer's Federal EIN		f Establishment number	
g Employer's state ID number		h Employer's incorrect Federal EIN	
i Incorrect establishment number		j Employer's incorrect state ID number	
k Complete boxes h, i, or j only if incorrect on last form fled.		l Total of amounts previously reported as shown on enclosed Forms W-2c.	
m Total of corrected amounts as shown on enclosed Forms W-2c.		n Total of corrected amounts as shown on enclosed Forms W-2c.	
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 Deferred compensation	
12a Deferred compensation		14 Inc. tax w/h by third-party sick pay payer	
14 Inc. tax w/h by third-party sick pay payer		12b HIRE exempt wages and tips	
12b HIRE exempt wages and tips		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		m Explain decreases here:	
n Has an adjustment been made on an employment tax return fled with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No		o If "Yes," give date the return was fled	
p 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 _____	
Employer's fax number _____		Employer's email address _____	

Form **W-3c** (Rev. 8-2013)

Transmittal of Corrected Wage and Tax Statements

Department of the Treasury
Internal Revenue Service

Purpose of Form

Use this form to transmit Copy A of Form(s) W-2c, Corrected Wage and Tax Statement (Rev. 2-2009). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being fled or if those Forms W-2c are being fled only to correct an employee's name and social security number (SSN) or the employer identification number (EIN). See the General Instructions for Forms W-2 and W-3 for information on completing this form.

E-Filing

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

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 25 Forms W-2c at a time to the SSA.
- **File Upload.** Upload wage fles to the SSA you have created using payroll or tax software that formats the fles according to the SSA's *Specifications for Filing Forms W-2c Electronically (EFW2C)*.

For more information, go to www.socialsecurity.gov/employer and select "First Time Filers" or "Returning Filers" under "BEFORE YOU FILE."

For Paperwork Reduction Act Notice, see separate instructions.

When To File

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

Where To File

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

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

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

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

Cat. No. 10164R

Exhibit C

44444	For Official Use Only OMB No. 1545-0008		
a Employer's name, address, and ZIP code 1.3" 9.3" Note. Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).		c Tax year/Form corrected / W-2	d Employee's correct SSN
		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form previously filed	
		f Employee's previously reported SSN ← 3.7"	
b Employer's Federal EIN		g Employee's previously reported name	
		h Employee's first name and initial	Last name Suff.
		i Employee's address and ZIP code	
State Correction 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 .3"	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
← 1.9"	← 1.9"	12d	12d
← 1.9"	← 1.9"	← 1.9"	← 1.9"
Locality Correction Information			
Previously reported		Correct information	
15 State ----- Employer's state ID number		15 State ----- Employer's state ID number	
16 State wages, tips, etc.	16 State wages, tips, etc.	17 State income tax	17 State income tax
Locality Correction Information			
Previously reported		Correct information	
18 Local wages, tips, etc.	18 Local wages, tips, etc.	19 Local income tax	19 Local income tax
20 Locality name	20 Locality name	20 Locality name	20 Locality name

Form W-2c (Rev. 2-2009)

Corrected Wage and Tax Statement

Copy 1—State, City, or Local Tax Department
 Department of the Treasury
 Internal Revenue Service

0.50 in

DO NOT CUT, FOLD, OR STAPLE

5555		a Tax year/Form corrected / W-.....		For Official Use Only OMB No. 1545-0008			
b Employer's name, address, and ZIP code _____ 3.18 in _____		c Kind of Payer (Check one) 941/941-SS Military 943 944/944-SS None apply <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> CT-1 Hshld. Medicare State/local State/local Federal <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> emp. govt. emp. non-501c 501c govt. (Check if applicable)		Kind of Employer (Check one): 501c non-govt. <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/> (Check if applicable)	
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number		g Employer's state ID number			
Complete boxes h, i, or j only if incorrect on last form filed.	h Employer's incorrect Federal EIN	i Incorrect establishment number		j Employer's incorrect state ID number			
Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.	Total of amounts previously reported as shown on enclosed Forms W-2c.	Total of corrected amounts as shown on enclosed Forms W-2c.				
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld				
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld				
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld				
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips				
9 Advance EIC payments _____ 1.90 in _____	9 Advance EIC payments _____ 1.90 in _____	10 Dependent care benefits	10 Dependent care benefits				
11 Nonqualified plans	11 Nonqualified plans	12a Deferred compensation	12a Deferred compensation				
14 Inc. tax w/h by third-party sick pay payer	14 Inc. tax w/h by third-party sick pay payer	12b HIRE exempt wages and tips	12b HIRE exempt wages and tips				
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. 7.50 in	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 _____		0.50"	
Employer's contact person		Employer's telephone number		For Official Use Only			
Employer's fax number		Employer's email address					

0.50 in

0.50 in

Form **W-3c** (Rev. 8-2013)

Transmittal of Corrected Wage and Tax Statements

Department of the Treasury
Internal Revenue Service

Purpose of Form

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

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

Cat. No. 10164R

Part IV. Items of General Interest

Notice of proposed rulemaking by cross-reference to temporary regulations

Participation of a Person Described in Section 6103(n) in a Summons Interview Under Section 7602(a)(2) of the Internal Revenue Code

REG-121542-14

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Bulletin**, the IRS is issuing temporary regulations to modify existing regulations (TD 8091, amended by TD 9195) promulgated under section 7602(a) of the Internal Revenue Code to clarify that persons with whom the Internal Revenue Service or the Office of Chief Counsel contracts for services described in section 6103(n) and its implementing regulations may be included as persons designated to receive summoned books, papers, records, or other data and to take summoned testimony under oath. The text of the temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by September 16, 2014.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-121542-14), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-121542-14), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-121542-14).

FOR FURTHER INFORMATION CONTACT: Concerning submission of comments, Oluwafunmilayo (Funmi) Taylor, (202) 317-6901; concerning the proposed regulations, A M Gulas, (202) 317-6834 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

The temporary regulations in the Rules and Regulations section of this issue of the **Bulletin** amend Procedure and Administration Regulations (26 CFR part 301) promulgated under section 7602 of the Internal Revenue Code. The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. The IRS has also determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose an information collection on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the IRS will submit the proposed regulations to the Chief Counsel for Advocacy of the Small Business Administration for comments about the regulations' impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final, the IRS will consider any written (signed original and 8 copies) or electronic comments timely submitted. The IRS requests comments on all aspects of these proposed regulations. All com-

ments will be available for public inspection and copying. The IRS will schedule a public meeting if one is requested, in writing, by a person who submits written comments. If the IRS does schedule a public hearing, the IRS will publish notice of the date, time, and place for the public hearing in the **Federal Register**.

Drafting Information

The principal author of these regulations is A M Gulas of the Office of Associate Chief Counsel (Procedure and Administration).

* * * * *

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. In § 301.7602-1, new paragraph (b)(3) is added to read as follows:

§ 301.7602-1 *Examination of books and witnesses.*

(a) * * *

(b) * * *

(3) [The text of proposed § 301.7602-1(b)(3) is the same as the text of § 301.7602-1T(b)(3) published elsewhere in this issue of the **Bulletin**.]

* * * * *

Heather C. Maloy,
*Acting Deputy Commissioner for
Services and Enforcement.*

(Filed by the Office of the Federal Register on June 17, 2014, 8:45 a.m., and published in the issue of the Federal Register for June 18, 2014, 79 F.R. 34668)

Announcement 2014-27

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Request for comments about eliminating the index of the Internal Revenue Bulletin (IRB).

SUMMARY: In 2013, the IRS transitioned to only creating an electronic version of the IRB. The IRS proposes, in the future, to no longer create an index for the IRB. The IRS is requesting comments about eliminating the index of the Internal Revenue Bulletin.

DATE: Public comments are requested on or before October 7, 2014.

SUPPLEMENTARY INFORMATION:

Background

In 2013, the IRS stopped printing paper copies of the IRB and transitioned to only creating an electronic version of the IRB. In its electronic format, the IRB may be searched through the search function on the IRS website. Currently, an index appears at the end of every fourth issue of the IRB. Given that the electronic version of the IRB may be searched electronically, that there appears to be little or no use for the index carried over from the printed paper copies of the IRB, and in order to reduce costs and improve publication efficiency, the IRS proposes to cease creating the index that appears at the end of every fourth issue of the IRB beginning with IRB 2015-01, to be published on January 5, 2015.

The IRS is requesting comments about eliminating the index of the Internal Revenue Bulletin. Please send your comments to the address listed below.

EFFECT ON OTHER DOCUMENTS:

Announcement 2013-12, 2013-11 I.R.B. 651, is supplemented.

FOR FURTHER INFORMATION, CONTACT:

If you have comments concerning this issue, write to the Batholomew S. Truitt, Internal Revenue Service, M&P Publishing Tax Products, SE:W:CAR:MP:P:TP 1111 Constitution Avenue, NW, Main IR-6554, Washington, DC 20224. Do not send tax forms to this address.

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with modified, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with amplified and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new

ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, modified and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.

PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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Key to Abbreviations:

Ann	Announcement
CD	Court Decision
DO	Delegation Order
EO	Executive Order
PL	Public Law
PTE	Prohibited Transaction Exemption
RP	Revenue Procedure
RR	Revenue Ruling
SPR	Statement of Procedural Rules
TC	Tax Convention
TD	Treasury Decision
TDO	Treasury Department Order

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Regulations:

26 CFR 301.7602–1 is amended to add new paragraph (b)(3) pertaining to summons interviews.

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Regulations:

26 CFR 301.7602–1 is amended to add new paragraph (b)(3) pertaining to summons interviews.

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Internal Revenue Service

Washington, DC 20224

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INTERNAL REVENUE BULLETIN

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CUMULATIVE BULLETINS

The contents of the weekly Bulletins were consolidated semiannually into permanent, indexed, Cumulative Bulletins through the 2008–2 edition.

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Internal Revenue Bulletins are available annually as part of Publication 1796 (Tax Products CD-ROM). The CD-ROM can be purchased from National Technical Information Service (NTIS) on the Internet at www.irs.gov/cdorders (discount for online orders) or by calling 1–877–233–6767. The first release is available in mid-December and the final release is available in late January.

We Welcome Comments About the Internal Revenue Bulletin

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page (www.irs.gov) or write to the IRS Bulletin Unit, SE:W:CAR:MP:P:SPA, Washington, DC 20224.