



Instructions for Forms W-2c and W-3c

(Rev. December 2001)

Changes To Note

New checkbox on Forms W-2c and W-3c. A new checkbox, "Third-party sick pay," has been added to box 13 of Form W-2c and box c, "Kind of Payer," on Form W-3c.

New requirement to file Form W-3c. File Form W-3c whenever you file a Form W-2c with the Social Security Administration (SSA), even if you are only filing Form W-2c to correct an employee's name or social security number (SSN).

Scannable Forms W-2c and W-3c. Forms W-2c and W-3c have been reformatted to allow for scanning of paper forms by machine (optical character recognition equipment). Copy A of Form W-2c and Form W-3c must be printed on 8.5-inch by 11 inch paper using their revised formats and nonreflective black ink. Form identification numbers "44444" and "55555," respectively, were added to the top of Forms W-2c and W-3c.

Generally, complete boxes 1-8 and 13 on **Copy A** of Forms W-2c **only** if you are correcting amounts or information previously reported. For example, if "Allocated tips" in box 8 was incorrectly reported as \$5,000 (instead of \$8,000) and no other items were incorrect on the original Form W-2, show the previously reported and corrected amounts in their appropriate columns of box 8. Make no entries in boxes 1-7 and 13 on **Copy A**. However, **Medicare Qualified Government Employment (MQGE)** employers should see the **CAUTION** below **Boxes 5 and 6** on page 3.

Substitute forms. If you are not using the official IRS form to furnish Form W-2c to employees or to file with the SSA, you may use an acceptable substitute form that complies with the rules in **Pub. 1223**, Specifications for Private Printing of Substitute Forms W-2c and W-3c. Pub. 1223 is a revenue procedure that explains the requirements for format and content of substitute Forms W-2c and W-3c. **Your substitute forms must comply with the requirements in Pub. 1223.**

General Instructions

Purpose of forms. Use Form W-2c to correct errors on Forms W-2, W-2c, W-2AS, W-2GU, W-2CM, or W-2VI filed with the SSA. Also use Form W-2c to provide corrected Forms W-2, W-2AS, W-2GU, W-2CM, or W-2VI to employees.

Do not use Form W-2c to report back pay. Instead, see **Pub. 957**, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and **Form SSA-131**, Employer Report of Special Wage Payments.

Do not use Form W-2c to correct **Form W-2G**, Certain Gambling Winnings. Instead, see the Instructions for Forms 1099, 1098, 5498, and W-2G.

Use Form W-3c to send Copy A of Form W-2c to the Social Security Administration (SSA). Form W-3c is

required to be filed with a single Form W-2c as well as with multiple Forms W-2c. You may file Form W-3c separately if you are simply correcting your EIN on a previously filed **Form W-3**, Transmittal of Wage and Tax Statements, or **W-3SS**, Transmittal of Wage and Tax Statements (for Forms W-2AS, W-2GU, W-2CM, and W-2VI).

Where to file Forms W-2c and W-3c. If you use the **U.S. Postal Service**, send Forms W-2c and W-3c to:
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:
Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997.



Do not send Form W-2, Wage and Tax Statement, to either of these addresses. Instead, see the Instructions for Forms W-2 and W-3.

When to file. File Forms W-2c and W-3c as soon as possible after you discover an error. Also provide Form W-2c to employees as soon as possible.

How to file. You may file Forms W-2c and W-3c on paper. Please type all entries using dark black ink in **12-point Courier font**, if possible, and make sure all copies are legible. See the Instructions for Forms W-2 and W-3 for more information.

If any item shows a dollar change and one of the amounts is zero, enter "-0." Do not leave the box blank.

Magnetic media or electronic reporting. To submit Forms W-2c on magnetic media or electronically, contact the Employer Service Liaison Officer (ESLO) for your state. Call 1-800-772-6270 for your ESLO's phone number. Employers in the U.S. Virgin Islands may call 787-766-5574. Employers in American Samoa and Guam may call 510-970-8247. Specifications for filing Form W-2c on magnetic media or electronically are contained in SSA's **MMREF-2**, Magnetic Media Reporting and Electronic Filing of W-2c Information. Forms W-2c are not required to be filed on magnetic media or electronically; however, doing so will enhance the timeliness and accuracy of forms processing.

Shipping and mailing. If you have a large number of forms, you may send them in separate packages. Show your name and employer identification number (EIN) on each package. Number them in order (1 of 4, 2 of 4, etc.), and place Form W-3c in package 1. Show the number of packages at the bottom of Form W-3c below the title. You must send Forms W-2c and W-3c by First-Class Mail.

Who may sign Form W-3c. Generally, employers must sign Form W-3c. However, the transmitter or sender (including a service bureau, paying agent, or disbursing

agent) may sign Form W-3c for the employer or payer only if the sender:

1. Is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law and
2. Writes "For (name of payer)" next to the signature.

Even though an authorized sender signs for the payer, the payer still has the responsibility for making sure the Form W-3c and attachments are filed correctly and timely. The payer is subject to any penalties that result from not complying with these requirements.

Online Wage Reporting Service. Using a personal computer and a modem, you can get information from the SSA's Online Wage Reporting Service (OWRS). You can access OWRS by visiting the SSA Web Site at www.ssa.gov/employer. Call the SSA at 1-888-772-2970 if you experience problems using OWRS.

Information available includes Forms W-2c magnetic media filing instructions, information on electronic filing, selected IRS and SSA forms and publications, and general topics about information reporting. OWRS can also be used to ask questions about those same items.

Special Situations

Correcting more than one kind of form. You must use a **separate** Form W-3c for each type of Form W-2 (i.e., W-2, W-2c, W-2AS, W-2GU, W-2CM, or W-2VI) being corrected. You must also use a separate Form W-3c for each kind of payer in box c (unless the second, marked checkbox is "Third-party sick pay"). If you are correcting more than one kind of form, please group forms of the same kind, and send them in separate groups.

Correcting employees' names and/or SSNs only. If you are correcting only the employees' names and/or SSNs, complete Form W-2c through box h, as appropriate. Do not complete boxes 1 through 8, the blank boxes, and box 13. Advise your employees to correct their SSN and/or name on their original Form W-2.

If your employee is given a new social security card following an adjustment to his or her resident status that shows a different name or SSN, file a Form W-2c for the most current year only.

Employee's incorrect address on Form W-2. If you filed a Form W-2 with the SSA showing an incorrect address for the employee but all other information on the Form W-2 is correct, **do not** file Form W-2c with the SSA merely to correct the address.

However, if the address was incorrect on the Form W-2 furnished to the employee, **you must do one of the following:**

- Issue a new Form W-2 containing all correct information, including the new address. Indicate "REISSUED STATEMENT" on the new copies. **Do not** send Copy A to the SSA.
- Issue a Form W-2c to the employee showing the correct address in box b.

Do not send Copy A to the SSA.

- Reissue Form W-2 with the incorrect address to the employee in an envelope showing the correct address.

Correcting more than one Form W-2 for an employee. There are two ways to prepare a correction for an employee who got more than one Form W-2 under the **same** employer identification number (EIN) for the tax

year. You can **(a)** consider all the Forms W-2 when determining the amounts to enter on Form W-2c, as shown in **Example 1** below, or **(b)** file a single Form W-2c to correct only the incorrect Form W-2 (see **Example 2**). However, state, local, and Federal government employers who are preparing corrections for MQGE employees must also follow the instructions in the **CAUTION** under **Boxes 5 and 6** on page 3.

Example 1. Mary Smith received two Forms W-2 for tax year 2001 under the **same** EIN. One form **incorrectly** reported social security wages of \$30,000 and the second correctly reported social security wages of \$20,000. A single Form W-2c filed to change the \$30,000 to \$25,000 (correct amount) would show \$50,000 in box 3 under "Previously reported" and \$45,000 in box 3 under "Correct information."

Example 2. The facts are the same as in the first example. However, you may choose to correct only the incorrect Form W-2 by filing a Form W-2c that shows \$30,000 in box 3 under "Previously reported" and \$25,000 in box 3 under "Correct information."

Repayments. If an employee repays you for wages received in error in a prior year, file Form W-2c to correct only social security and Medicare wages and tax. Do not correct wages reported in box 1 for the amount paid in error. Report an adjustment on **Form 941**, Employer's Quarterly Federal Tax Return (or 941-SS, 943, or CT-1) for the period during which the repayment was made to recover the social security and Medicare taxes. Instead of making an adjustment on Form 941 (or 941-SS, 943, or CT-1) you may file a claim for these taxes using **Form 843**, Claim for Refund and Request for Abatement. You may not make an adjustment for income tax withholding because the wages were paid in a prior year.

TIP *Please tell your employee that the wages paid in error in a prior year remain taxable to the employee for that year. This is because the employee received and had use of those funds during that year. 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. Instead, 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.*

Undeliverable Forms W-2c. Keep for 4 years any employee copies of Forms W-2c you tried to deliver but could not.

Specific Instructions for Form W-2c

Box a—Tax year/Form corrected. If you are correcting Form W-2, enter **all four digits** of the year of the form you are correcting. If you are correcting Form W-2c, W-2AS, W-2GU, W-2CM, or W-2VI, enter **all four digits** of the year you are correcting, and **also enter** "c," "AS," "GU," "CM," or "VI" to designate the form you are correcting. For example, "2001" and "GU" shows that you are correcting a 2001 Form W-2GU.

Void. If you make an error in completing a Form W-2c, mark the "Void" box to void the form. Go to the next form on the page, or use another page of Forms W-2c, and enter the correct information. Submit the entire page if at least one of the forms on the page is correct.

Box b—Employee’s name, address, and ZIP code.

Enter the employee’s correct name and address. If you are correcting the name, mark the “Corrected name” checkbox and also complete box h.

Box c—Employer’s name, address, and ZIP code.

These should be the same as shown on your Forms 941, 943, Employer’s Annual Return for Agricultural Employees, CT-1, Employer’s Annual Railroad Retirement Tax Return, or **Schedule H (Form 1040)**, Household Employment Taxes.

The IRS will not use Form W-2c to update your address of record. To change your address, file **Form 8822**, Change of Address. To get Form 8822, or any other IRS form, call 1-800-TAX-FORM (1-800-829-3676) or visit the IRS Web Site at www.irs.gov.

Box d—Employee’s correct SSN. You must enter the employee’s correct SSN even if it was correct on the original Form W-2.

Box e—Employer’s Federal EIN. Show the correct EIN assigned to you by the IRS in the format 00-0000000.

Box f—Employer’s state ID number. You do not have to complete this box. This number is assigned by the individual states. You may want to complete the box if you use copies of this form for your state returns.

Boxes g and h. Complete these boxes only if you are correcting an employee’s SSN or name.

Boxes 1–8. For the items you are changing, enter under “Previously reported” the amount reported on the original Form W-2 or W-2c. Enter under “Correct information” the correct amount.

Do not make an entry in any of these boxes on **Copy A** unless you are making a change. However, see **CAUTION** below.

Box 2—Federal income tax withheld. Use this box only to make corrections because of 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.) If correcting Forms W-2AS, W-2GU, W-2CM, or W-2VI, box 2 is for income tax withheld for the applicable possession.

Boxes 5 and 6. Complete these boxes to correct Medicare wages and tips and Medicare tax withheld. State, local, or Federal government employers should also use these boxes to correct MQGE wages for any year.



*A state, local, or Federal government employer correcting only social security wages and/or social security tips (boxes 3 and/or 7) for an MQGE employee for **1991 and later years** must also complete Medicare wages and tips in box 5. Enter the total Medicare wages and tips, including MQGE-only wages, even if there is no change to the total Medicare wages and tips previously reported.*

Blank boxes. Use these boxes to correct items on Form W-2, W-2AS, W-2GU, W-2CM, or W-2VI not shown separately on Form W-2c. Enter the box number, box name, and code (if applicable) from Form W-2, W-2AS, W-2GU, W-2CM, or W-2VI. Use these boxes to correct an advance EIC payment, dependent care benefits, nonqualified plans, uncollected social security and/or Medicare taxes on tips, cost of group-term life insurance coverage over \$50,000, elective deferrals (codes D through H and S, box 12), sick pay not includible as income, employee business expenses, state or local tax information, and any other item you were required to

report on your employee’s original Form W-2. Be sure to label the boxes. See the Instructions for Forms W-2 and W-3 for the proper format to use in reporting coded items from box 12.

If a single Form W-2c does not provide enough blank spaces for corrections, use additional Forms W-2c.

State/local taxes. If your **only** changes to the original Form W-2 are to state or local data, **do not send Copy A of Form W-2c to the SSA.** Just send Form W-2c to the appropriate state or local agency, and furnish copies to your employees.

Box 13. Mark the checkboxes in box 13, under “Previously reported,” as they were marked on the original Form W-2; under “Correct information,” mark them as they should have been marked. For example, if you marked the “Retirement plan” checkbox on the original Form W-2 by mistake, mark the “Retirement plan” checkbox in box 13 under “Previously reported,” but do not mark the “Retirement plan” checkbox in box 13 under “Correct information.”

Specific Instructions for Form W-3c

Please do not staple or tape the Forms W-2c to Form W-3c. File a separate Form W-3c for each tax year, for each type of form, and for each kind of payer except “Third-party sick pay.” **Make a copy** for your records.

Form W-3c can be filed **alone** (without Forms W-2c) to correct your EIN on a previously filed Form W-3. If the EIN is the only change you need to make, complete only boxes a, b, e, f, and h, and sign the form.

In the money boxes (except box 12) of Form W-3c, total the amounts from each box and column on the Forms W-2c you are sending.

Box a—Tax year/Form corrected. Enter **all four digits** of the year of the form you are correcting and the type of form you are correcting. For the type of form, enter “2,” “2c,” “2AS,” “2GU,” “2CM,” “2VI,” “3,” “3c,” or “3SS.” For example, entering “2001” and “2” indicates that all the forms being corrected are 2001 Forms W-2.

Box b—Employer’s name, address, and ZIP code. This should be the same as shown on your Form 941, 943, CT-1, or Schedule H (Form 1040). Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and you use a P.O. box, show the P.O. box number instead of the street address.



The IRS will not use Form W-3c to update your address of record. If you wish to change your address, file Form 8822. To get this or any other IRS form, call 1-800-TAX-FORM (1-800-829-3676) or visit the IRS Web Site at www.irs.gov.

Box c—Kind of Payer. Mark the applicable checkbox. If your previous Form W-3 or W-3SS was marked incorrectly, report your prior, incorrect payer type in the “Explain decreases here:” area.

941/941-SS. Mark this checkbox if you file Form 941 or 941-SS and no other category (except “Third-party sick pay,” if applicable) applies.

Military. Mark this checkbox if you are a military employer correcting Forms W-2 for members of the uniformed services.

943. Mark this checkbox if you file Form 943 and you are correcting Forms W-2 for agricultural employees. For

nonagricultural employees, send Forms W-2c with a separate Form W-3c, generally with the 941/941-SS box marked.

Section 218. Mark this checkbox if you are a state or local government employer correcting 1986 or earlier Forms W-2 for employees covered under section 218 of the Social Security Act. You must also enter your employer's SSA number ("69-") in the empty "corrected" box below box 19 (above box 13 on Form W-2c).

CT-1. Mark this checkbox if you are a railroad employer correcting Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA). If you also have to correct forms of employees who are subject to social security and Medicare taxes, complete a separate Form W-3c with the 941/941-SS box marked instead.

Hshld. emp. Mark this checkbox if you are a household employer correcting Forms W-2 for household employees and you file Schedule H (Form 1040) (or Form 942 before 1995). If you also have to correct forms of employees who are not household employees, complete a separate Form W-3c.

Medicare govt. emp. Mark this checkbox if you are a U.S., state, or local agency filing corrections for employees subject only to Medicare taxes.

Third-party sick pay. Mark this checkbox if you are a third-party sick pay payer (or are an employer reporting sick pay payments made by a third party) correcting Forms W-2 and the "Third-party sick pay" checkbox in box 13 of Form W-2c under "Correct information" is marked. When applicable, this checkbox and a second checkbox on Form W-3c (e.g., "941/941-SS") must be marked.

Box d—Number of Forms W-2c. Show the number of individual Forms W-2c filed with this Form W-3c (not including "Void" forms), or enter "-0-" if you are correcting only a previously filed Form W-3 or W-3SS.

Box e—Employer's Federal EIN. Enter the correct number assigned to you by the IRS in the format 00-0000000. If you are correcting your EIN, also enter the incorrect EIN you used in box h.

Box f—Establishment number. You may use this box to identify separate establishments in your business. You may file a separate Form W-3c, with Forms W-2c, for each establishment, or you may use a single Form W-3c for all Forms W-2c. You do not have to complete this item; it is optional.

Box g—Employer's state ID number. You are not required to complete this box. This number is assigned by the individual state where your business is located. However, you may want to complete this item if you use copies of this form for your state returns.

Box h—Employer's incorrect Federal EIN. Your correct number must appear in box e. Make an entry here only if the number on the original form was incorrect.

Box i—Incorrect establishment number. You may use this box to correct an establishment number.

Box j—Employer's incorrect state ID number. Use this box to make any corrections to your previously-reported state ID number.

Boxes 1-12. Enter the totals of each box and each column from Forms W-2c. For box 12, enter **only** the total of codes D through H and S.

Boxes 16-19. If your **only** changes to the original form are to the state and local data, **do not** send either Copy A of Form W-2c or Form W-3c to the SSA. Just send the forms to the appropriate state or local agency. Furnish copies of Form W-2c to your employees.

Blank boxes. Use these boxes to enter the total corrections from the corresponding boxes on Forms W-2c. Enter the box number and box name as entered on the Forms W-2c.

Explain decreases here. Explain any decreases to amounts "Previously reported." Also report here your previous, **incorrect** entry in box c, "Kind of Payer." Enclose (but do not attach) additional sheets, if necessary.

Signature. Sign and date the form. Also enter your title, phone number, and the name of a person to contact. If you have a fax number and/or e-mail address, also enter them. If you are not the employer, see **Who may sign Form W-3c**, on page 1.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on Forms W-2c and W-3c to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Section 6051 of the Internal Revenue Code and its regulations require you to furnish wage and tax statements to employees and to the Social Security Administration. Section 6109 of the Code requires you to provide your employer identification number.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. If you fail to provide this information in a timely manner, or provide false or fraudulent information, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file these forms will vary depending on individual circumstances. The estimated average times are: **Form W-2c**—52 minutes; **Form W-3c**—22 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send these tax forms to this address. Instead, see **Where to file Forms W-2c and W-3c only**, on page 1.
