

Revenue Procedure 2003-31

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General Rules and Specifications For Substitute Forms W-2c and W-3c



Department of the Treasury
Internal Revenue Service

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Note: This revenue procedure will be reprinted as the next revision of IRS Publication 1223, *General Rules and Specifications for Substitute Forms W-2c and W-3c*.

Rev. Proc. 2003-31

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Section 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) relating to substitute forms for **Form W-2c, Corrected Wage and Tax Statement**, and **Form W-3c, Transmittal of Corrected Wage and Tax Statements**, for:

- Preparing acceptable substitutes of the official IRS forms for filing returns with the IRS and SSA, and
- Using official or acceptable substitute forms to furnish information to recipients.

.02 The official IRS Form W-2c is a six-part form and the official IRS Form W-3c is a one-part form. **Paper substitutes conforming to the specifications contained in this document may be privately-printed without the prior approval of the IRS or the SSA.**

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.*

.03 Forms should NOT be submitted to either the IRS or the SSA for specific approval. If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, state your understanding and interpretation of the specification, and enclose an example of the form (if appropriate) to:

Internal Revenue Service
Attn: Substitute Forms Program
W:CAR:MP:T:T:SP
Room 6411
1111 Constitution Ave., NW

Washington, DC 20224

You may also contact the Substitute Forms Program Unit via e-mail at *taxforms@irs.gov. Please enter "Substitute Forms" on the Subject Line.

Note: Allow at least 45 days for the IRS to respond.

.04 The following publications provide more detailed filing procedures for certain information returns:

- *2003 Instructions for Forms W-2 and W-3,*
- *Instructions for Forms W-2c and W-3c (Rev. December 2002), and*
- **Pub 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.**

Section 2 - Nature of Changes

.01 We are revising this Revenue Procedure, which will be reprinted as Publication 1223, *General Rules and Specifications for Substitute Forms W-2c and W-3c*, because **Forms W-2c and W-3c** were revised in December 2002. Several changes have been made to **Forms W-2c and W-3c** since they were previously revised in December 2001. The major changes are:

- **Form W-3c** and **Copy A** of **Form W-2c** are now required to be printed in red drop-out ink, and
- **Form W-2c** is expanded to one per page.
- The Social Security Administration is developing laser-print versions of **Forms W-2c and W-3c** that will be available in pdf or Excel format. You may use the format of Copy A of the red-ink forms as an initial template. You may contact the SSA via e-mail at laser.forms@SSA.gov for more information. See Section 5.

.02 The following changes have been made since the last revision (August 2002) of Publication 1223:

- We revised **Form W-2c, Corrected Wage and Tax Statement**, to provide boxes for the correction of state and local tax information. We also added other federal boxes that appear on **Form W-2, Wage and Tax Statement**.
- As a result of the additions to the form, Form W-2c (Copy A) is now printed one per page instead of two per page.
- We revised **Form W-3c, Transmittal of Corrected Wage and Tax Statements**, by adding a new box (box 14) "Inc. tax W/H by 3rd party sick pay payer." Use box 14 to correct the amount reported in box 14 of **Form W-3, Transmittal of Wage and Tax Statements**.
- Form W-2c (Copy A) and Form W-3c are now printed in red dropout ink to enhance their scanning capabilities.
- Forms W-2c and W-3c now contain four (4) bold, black corner register marks.
- Although substitute Copy 1 of Form W-2c can be printed in black instead of the red drop-out 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.
- The Web address for the Social Security Administration has changed to www.socialsecurity.gov.

- After June 30, 2003, **do not** use prior versions of Forms W-2c and W-3c.
- If you are required to file 250 or more Forms W-2c during a calendar year, you must file them on magnetic media or electronically unless the IRS granted you a waiver. You may be charged a penalty if you fail to file on magnetic media or electronically when required.
- For purposes of the magnetic media/electronic requirement, only Forms W-2c for the immediate prior year are taken into account. Also, if an employer, for example, must file 200 Forms W-2c for the immediate prior year in March and then discovers that another 100 Forms W-2c for the **same year** must be filed in August, only the 100 Forms W-2c that are filed in August must be filed on magnetic media or electronically.
- You may request a waiver on **Form 8508, Request for Waiver From Filing Information Returns Magnetically**. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2c. See Form 8508 for filing information.
- At this time, laser-print versions of Forms W-2c and W-3c are being developed by the SSA and will be available in pdf or Excel format. As a result, we added a new Section 5 to this procedure. You may first contact the SSA at laser.forms@SSA.gov to get more information.
- Throughout this revenue procedure, we differentiate between the two types of forms by using the following terms:
 - The official, IRS-printed red drop-out ink Forms W-2c (Copy A) and W-3c and their exact substitutes are referred to as “**red-ink.**”
 - The laser-printed, black-and-white Forms W-2c (Copy A) and W-3c that the SSA is developing will be referred to as “**laser-printed.**”

Section 3 - Filing Forms W-2c and W-3c on Magnetic Media or Electronically

.01 Employers **must** use magnetic media or 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. See Section 2.02 for details.

.02 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. 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**. As noted above, employers filing less than 250 Forms W-2c are not required to file on magnetic media or electronically. However, doing so will enhance the timeliness and accuracy of forms processing.

.03 You can also get information from the SSA's Business Services Online (BSO). You can access BSO by visiting the SSA employer Web Site at www.socialsecurity.gov/employer. Call the SSA at 1-888-772-2970 if you experience problems using BSO. 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. BSO can also be used to ask questions about those same items.

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

Section 4 - General Requirements for Substitute Paper Copies of “Red-Ink” Forms W-2c (Copy A) and W-3c That Payers Submit to SSA

.01 Include the OMB Number on Forms W-2c (Copy A) and Form W-3c in the same location as on the official form.

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

.03 The Government Printing Office (GPO) symbol **must not** be printed on substitute Forms W-2c (Copy A) and Form W-3c.

.04 The Catalog Number (Cat. No.) shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.

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

If you use the **U.S. Postal Service**:

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**:

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

.06 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.**
- All text including “Form W-3c” below the bottom two corner register marks of Form W-3c.

.07 The sequence for assembling the copies of Form W-2c is:

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

.08 Substitute form printers are **required** to include their Employer Identification Numbers (EINs) to the left of “Department of the Treasury” in the lower right of Forms W-2c and W-3c in place of “Cat. No.”

.09 Employers may file privately-printed Forms W-2c (Copy A) and Form W-3c with the SSA. Any substitute form must be an **exact** replica of the IRS-printed form with respect to layout and content.

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

.11 In addition:

- Hot wax and cold carbon spots are not permitted on any of the internal form plies.
- Color and paper quality for Copy A (cut sheets and continuous pinfed forms) as specified by JCP Code 0-25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond.
Note: *Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.*
- Chemical transfer paper is permitted for Copy A only if:
 - (a) chemically-**backed**;
 - (b) you do not use carbon-coated forms; and
 - (c) chemically-transferred images are black.
- All copies must be **clearly legible**. **Interleaved carbon** should be black and must be of good quality to assure legibility on all copies and to avoid smudging. Fading must be minimized to assure legibility.
- All copies should be legible and able to be photocopied.
- The contractor must initiate or have a quality control program to assure OCR ink density.

.12 Type must be substantially identical in size and shape to the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

Note: *The identifying number must be nonreflective carbon-based black ink in OCR-A font.*

.13 One official Form W-2c or W-3c is contained on a single page that is 8.5 inches wide (exclusive of any snap stubs) by 11 inches deep. The width of a substitute form must be 7.5 inches. See Exhibits A and B.

.14 Forms W-2c (Copy A) of privately-printed, continuous substitute forms must be perforated at each 11-inch page depth.

Section 5 - “Laser-Printed” Substitute Forms W-2c (Copy A) and W-3c That Will Be Filed With the SSA

.01 The SSA is in the process of developing laser-printed versions of Forms W-2c and W-3c. You may contact the SSA via e-mail at laser.forms@ssa.gov for more information. After the forms are developed, you will obtain a template in pdf or Excel format and the SSA will provide further approval instructions. You may use the format of Copy A of the red-ink forms as an initial template. You may also contact the SSA at the following address:

Social Security Administration
Data Operations Center
Attn: Laser Forms Approval, Room 359
1150 E. Mountain Drive
Wilkes-Barre, PA. 18702-7997

You will be asked to send your sample forms via private mail carrier or certified mail in order to verify their receipt.

.02 Specifications for the laser-printed black-and-white Forms W-2c (Copy A) and W-3c should be similar to the red-ink forms (Section 4) except for certain items and actual form dimensions.

.03 You will be asked to submit samples of your laser-printed substitute forms to the SSA. Only laser-printed, black-and-white substitute Forms W-2c (Copy A) and W-3c will be accepted for approval by the SSA. **Questions regarding other forms (i.e., Forms 1098, 1099 series, 1096, etc.) must be directed to the IRS.**

.04 You will be required to preprint a 4-digit vendor code preceded by four zeros and a slash (0000/) on the sample, laser-printed substitute forms. **Forms not containing a vendor code will be rejected and will not be submitted for testing or approval.** If you do not have a vendor code, you may contact the National Association of Computerized Tax Processors via e-mail at president@nactp.org.

Section 6 - Requirements for Substitute Privately-Printed Forms W-2c (Copies B, C, and 2) Furnished to Employees

.01 All employers (including those who file on magnetic media or 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).

Note: *Although substitute Copy 1 of Form W-2c can be printed in black instead of the red drop-out 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 The paper for all copies **must** be white and printed in black ink. The substitute Copy B (or its equal), which employees are instructed to attach to their federal income tax returns, must be at least 12-pound paper (basis 17 x 22-500). Other copies furnished to the employee must be on at least 9-pound paper (basis 17 x 22-500).

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

.05 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 must be present.

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

.07 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.*

.08 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.

.09 All copies of Form W-2c **must** clearly show the form number and the form title prominently displayed 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.

.10 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.

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

Section 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** be prepared to verify or duplicate this information if the IRS or the SSA requests it. Paper filers who do not keep Copy D of Form W-2c should be able to generate a facsimile of Form W-2c (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 and Forms W-3c may be filed with the SSA. CARBON COPIES AND PHOTOCOPIES ARE NOT ACCEPTABLE.

.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 be aware of the following requirements:

- Use 12-point Courier (SSA-preferred) font 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 The filer's employer identification number (EIN) **must** be entered in box d of Form W-2c and box e of Form W-3c.

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

Section 8 - OMB Requirements for Substitute Forms

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

- The OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown in the exhibits.)
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

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

.03 The OMB requirements for **substitute** IRS forms are:

- 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 Copy A of Form W-2c, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.
 1. OMB No. XXXX-XXXX (preferred) or
 2. OMB # XXXX-XXXX (acceptable).

.04 All substitute Forms W-3c and Copy A of Form W-2c must state "For Privacy Act and Paperwork Reduction Act Notice, see separate instructions." 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 9 - Reproducible Copies of Forms

.01 You can order official IRS forms and information copies of federal tax materials by calling the IRS Distribution Center at 1-800-829-3676. Other ways to get federal tax material include:

- The Internet.
- CD-ROM.
- GPO Superintendent of Documents Bookstores.

Note: *Several IRS forms are provided electronically on the IRS Web Site and on the Federal Tax Forms CD-ROM, but Form W-3c and Copy A of Form W-2c downloaded from these sources cannot be used for filing because fileable forms must comply with specifications contained in this publication. These forms contain special scannable requirements.*

.02 You can access the IRS Web Site on the Internet via:

- File Transfer Protocol (FTP) using <ftp.irs.gov> or
- World Wide Web by using www.irs.gov

.03 The IRS also offers an alternative to downloading electronic files and provides current and prior-year access to tax forms and instructions through its Federal Tax Forms CD-ROM. Order **Pub. 1796, IRS Federal Tax Products CD-ROM**, by using the IRS' Internet Web Site at www.irs.gov/cdorders or by calling 1-877-CDFORMS (1-877-233-6767).

Section 10 - Effect on Other Documents

.01 Revenue Procedure 2002-51, 2002-29 I.R.B. 175 (reprinted as Publication 1223, Rev 8-2002), is superseded.

Section 11 - Exhibits

Exhibit A

DO NOT CUT, FOLD, OR STAPLE THIS FORM

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

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

Copy A—For Social Security Administration

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

Corrected Wage and Tax Statement

Cat. No. 61437D

Department of the Treasury
Internal Revenue Service

Exhibit B

DO NOT CUT, FOLD OR STAPLE

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| a Tax year/Form corrected / W- 5555 | | For Official Use Only ▶ OMB No. 1545-0008 | |
| b Employer's name, address, and ZIP code | | c Kind of Payer | |
| | | <input type="checkbox"/> 941/941-SS <input type="checkbox"/> CT-1 | |
| | | <input type="checkbox"/> Military <input type="checkbox"/> Hshld. emp. | |
| | | <input type="checkbox"/> 943 <input type="checkbox"/> Medicare govt. emp. | |
| | | <input type="checkbox"/> Sec. 218 <input type="checkbox"/> Third-party sick pay | |
| d Number of Forms W-2c | e Employer's Federal EIN | f Establishment number | g Employer's state ID number |
| Complete boxes h, i, or j only if incorrect on last form filed. | h Employer's incorrect Federal EIN | i Incorrect establishment number | j Employer's incorrect state ID number |
| Total of amounts previously reported as shown on enclosed Forms W-2c. | Total of corrected amounts as shown on enclosed Forms W-2c. | Total of amounts previously reported as shown on enclosed Forms W-2c. | Total of corrected amounts as shown on enclosed Forms W-2c. |
| 1 Wages, tips, other compensation | 1 Wages, tips, other compensation | 2 Federal income tax withheld | 2 Federal income tax withheld |
| 3 Social security wages | 3 Social security wages | 4 Social security tax withheld | 4 Social security tax withheld |
| 5 Medicare wages and tips | 5 Medicare wages and tips | 6 Medicare tax withheld | 6 Medicare tax withheld |
| 7 Social security tips | 7 Social security tips | 8 Allocated tips | 8 Allocated tips |
| 9 Advance EIC payments | 9 Advance EIC payments | 10 Dependent care benefits | 10 Dependent care benefits |
| 11 Nonqualified plans | 11 Nonqualified plans | 12a-d (Coded items) ← 1.9" → | 12a-d (Coded items) ← 1.8" → |
| 14 Inc. tax W/H by 3rd party sick pay payer | 14 Inc. tax W/H by 3rd party sick pay payer | | |
| 16 State wages, tips, etc. | 16 State wages, tips, etc. | 17 State income tax | 17 State income tax |
| 18 Local wages, tips, etc. | 18 Local wages, tips, etc. | 19 Local income tax | 19 Local income tax |
| Explain decreases here: | | | |
| Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| If "Yes," give date the return was filed ▶ | | | |
| Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and, to the best of my knowledge and belief, it is true, correct, and complete. | | | |
| Signature ▶ | | Title ▶ | |
| Date ▶ | | | |
| Contact person | Telephone number () | For Official Use Only | |
| E-mail address | Fax number () | | |

Purpose of Form

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 12-2002). Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those Forms W-2c are being filed only to correct an employee's name or social security number (SSN). See the separate **Instructions for Forms W-2c and W-3c** (Rev. December 2002) for information on completing this form.

When To File

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

Where To File

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

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

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

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

Form **W-3c** (Rev. 12-2002)
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Transmittal of Corrected Wage and Tax Statements

Cat. No. 10164R

Department of the Treasury
Internal Revenue Service

Printed on recycled paper