

Revenue Procedure 2010-43

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

Special Note About a New Revision of Publication 1223. Because Form W-3c is being revised for release in early 2011 due to recent legislative changes, the Form W-3c revision in this revenue procedure (Publication 1223, November 2010 Revision) will be obsolete at that time. Because employers are going to need to use the early 2011 revision of Form W-3c as soon as it is released and to prevent employers and print vendors from over-ordering or over-printing a quantity of forms, Publication 1223 will also be revised again in early 2011.



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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

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TABLE OF CONTENTS

Section 1 - Purpose	1
Section 2 - What's New	3
Section 3 - Filing Forms W-2c and W-3c Electronically	3
Section 4 - Specifications for Red-Ink Substitute Forms W-2c (Copy A) and W-3c Filed With the SSA	4
Section 5 - Specifications for Substitute Black-and-White Copy A and W-3c Forms Filed With the SSA	7
Section 6 - Requirements for Substitute Privately-Printed Forms W-2c (Copies B, C, and 2) Furnished to Employees	10
Section 7 - Electronic Delivery of Form W-2 and W-2c Recipient Statements	12
Section 8 - Instructions for Employers	13
Section 9 - OMB Requirements for Both Red-Ink and Black-and-White Copy A and W-3c Substitute Forms	14
Section 10 - Reproducible Copies of Forms	14
Section 11 - Effect on Other Documents	15
Section 12 - Exhibits	15

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) 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.

.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 Copy A of Form W-2c and substitute black-and-white Form W-3c 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.
3. Enclose an example (if appropriate) of how the form would appear if produced using your understanding.
4. Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence.

.04 Any questions about the specifications, especially those for 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:T:T:SP, IR 6526
1111 Constitution Ave., NW
Washington, DC 20224

Any questions about the substitute black-and-white 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 348
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

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.

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

- Instructions for Forms W-2 and W-3.
- Instructions for Forms W-2c and W-3c (Rev. April 2010).
- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

Section 2 - What's New

.01 We are revising this revenue procedure, which will be reproduced as Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c, because Form W-3c was revised in April 2010. Publication 1223 will only be available online at IRS.gov. Some changes have been made to Form W-3c since it was previously revised in February 2009. The changes include the following.

- Because of the Hiring Incentives to Restore Employment (HIRE) Act, the corrected total of new code CC amounts is reported in new box 12b on Form W-3c. The corrected total of deferred compensation amounts, previously reported in box 12, is now reported in new box 12a on Form W-3c.
- Parentheses defining the “Telephone number” and the “Fax number” were deleted from Form W-3c.

.02 The following changes have been made to Publication 1223 since the last revision (December 2009). The major changes include the following.

- **Substitute forms name change.** The Social Security Administration is changing the name “Laser Forms” to “Substitute black-and-white Copy A and W-3c forms.”
- **SSA email address change.** The Social Security Administration is changing the email address “laser.forms@ssa.gov” to “copy.a.forms@ssa.gov.” The address is changed throughout this document.
- **SSA address change.** The Attention line for the SSA Data Operations Center is now “Substitute Black-and-White Copy A Forms, Room 348.”
- **Website reference change.** The IRS website will now be referred to as IRS.gov rather than www.irs.gov.
- **Enterprise Computing Center name change.** The Enterprise Computing Center – Martinsburg (ECC) is now referred to as The Internal Revenue Service/Information Returns Branch (IRS/IRB).
- **New Section 7.** We added a new Section 7 to provide guidelines for the electronic delivery of Form W-2 and W-2c recipient statements.
- **Revised Section 10.** Section 10 has been revised to reflect changes concerning IRS Publication 1796.
- **Editorial changes.** We made editorial changes. Redundancies were eliminated as much as possible.

Section 3 - Filing Forms W-2c 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 Instructions for Forms W-2c and W-3c. SSA publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), 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. For purposes of the electronic filing requirement, only Forms W-2c for the immediate prior year are taken into account.

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

- Accessing the SSA website at www.socialsecurity.gov/employer/pub.htm.
- Writing to:

Social Security Administration
OCO, DES; Attn: Employer Reporting Services Center
300 North Greene Street
Baltimore, MD 21290-0300

- Calling your local SSA Employer Services Liaison Officer (ESLO). Their phone numbers are available at www.socialsecurity.gov/employer/empcontacts.htm.
- Calling the SSA's Employer Reporting Services Branch at 1-800-772-6270.

.03 Electronic filers do not file a paper Form W-3c. See the SSA publication EFW2C for guidance on transmitting Form W-2c (Copy A) information to the SSA electronically.

.04 Employers filing fewer than 250 Forms W-2c are encouraged to file electronically 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 4 - Specifications for Red-Ink Substitute Forms W-2c (Copy A) and W-3c Filed 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.

.02 Paper used for cutsheets and continuous pin-fed forms for substitute Form W-2c (Copy A) and Form W-3c that are to be filed with the SSA must be white 100% bleached chemical wood, 18-20 pound paper only, optical character recognition (OCR) bond produced in accordance with the following specifications:

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
Cross direction	80
Machine direction	
Tearing strength: Average, each direction, not less than—grams	40
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

Color and paper quality for Copy A of Form W-2c (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 ensure OCR ink density. **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.
- Each column on Form W-2c (Copy A) and Form W-3c must measure 1.9 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. One Form W-2c 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 (1/2 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 (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 ensure 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 5 - Specifications for Substitute Black-and-White Copy A and W-3c Forms Filed With the SSA

.01 The SSA-approved substitute black-and-white Forms W-2c (Copy A) and W-3c are referred to as substitute black-and-white Copy A and W-3c . Specifications for the substitute black-and-white 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. 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 (“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 the checkboxes in:
 - Box c or the “Yes/No” area above the signature area of Form W-3c. The “X” should be programmed to be printed and centered directly below the applicable “Kind of Payer” in box c. The “X”s for the “Yes/No” area above the signature area should be programmed to be printed before “Yes” or “No.”
 - Box e or Box 13 of Form W-2c (Copy A). The “X” should be programmed to be printed and centered in the same location as the checkbox in Box e or directly below the applicable box title in Box 13.
14. 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 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 $\frac{1}{3}$ (.33) inch in height.

5. Box b on Form W-3c must measure $\frac{5}{6}$ (.83) inch in height.
6. Box a on Form W-2c (Copy A) must measure $1\frac{1}{3}$ (1.33) inches in height and box 14 must measure $\frac{5}{6}$ (0.83) inch in height.
7. Each column on Form W-2c (Copy A) and Form W-3c must measure $1\frac{9}{10}$ (1.9) inches in width.
8. The “Explain decreases here” box and the “Signature” box on Form W-3c must measure $\frac{1}{2}$ (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 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 Copy A and W-3c for approval. Do not use live taxpayer information. 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 copy.a.forms@ssa.gov to obtain a template and further instructions in PDF or Excel format. 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 348
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 can expect approval (or disapproval) by the SSA within 30 days of receipt of your sample forms.

.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 copy.a.forms@ssa.gov 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 president@nactp.org.)

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.

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 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 on Forms W-3c, Copy A of Forms W-2c, or any employee copies reporting wages paid during the 2011 calendar year and thereafter will not be allowed, with the following exceptions:

- Forms may include the exact name of the employer or agent, primary trade name, trademark, service mark, or symbol of the employer or agent.
- Forms may include an embossment or watermark on the information return (and copies) that is a representation of the name, a 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 must 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, is an exception.

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. The IRS has postponed the prohibition against including slogans, advertising, and logos on information returns and employee copies reporting wages paid during the 2010 calendar year announced in Rev. Proc. 2008-33 (Publication 1141). The prohibition against including slogans, advertising, and logos on information returns and employee copies reporting

wages paid during the 2011 calendar year, and thereafter, is being announced at this time to provide further advance notice. This revenue procedure may be revised at a future date to state other requirements of the IRS and the SSA regarding the preparation and use of substitute forms for Form W-2c and Form W-3c for wages paid during the 2011 calendar year. 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, SE:W:CAR:MP:T:T:SP, IR 6526, 1111 Constitution Ave., NW, Washington, DC 20224 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 7 - Electronic Delivery of Form W-2 and W-2c Recipient Statements

.01 If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms W-2 and W-2c.

If you meet the requirements listed below, you are treated as furnishing the statement timely.

.02 The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service.

Prior to furnishing the statements electronically, you must provide the recipient a statement with the following information prominently displayed:

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only until January 31 immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.
- A description of the hardware and software required to access, print and retain a statement, and a date the statement will no longer be available on the website.

.03 Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- If posting the statement on a website, post it for the recipient to access on or before the January 31 due date through October 15 of that year.
- Inform the recipient, in person, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1(j).

Section 8 - 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 (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 plain paper 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.

Note. 12-point Courier font is preferred by the SSA.

.05 Because employers must file a machine-scannable Form W-2c, they should meet 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 Form 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 9 - OMB Requirements for Both Red-Ink and Black-and-White Copy A and W-3c Substitute Forms

.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 the OMB approval number, if assigned. (The official OMB numbers may be found on the official IRS forms and are also shown on the forms 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 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.
 1. OMB No. 1545-0008 (preferred) or
 2. OMB # 1545-0008 (acceptable).

.04 Any substitute Form W-3c and Form W-2c (Copy A) 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 10 - Reproducible Copies of Forms

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

- Accessing IRS.gov.
- Ordering 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 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 The DVD contains approximately 2,800 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources and links for the tax professional.

For system requirements, contact the National Technical Information Service (NTIS) at <http://www.ntis.gov>. Prices are subject to change. The cost of the DVD if purchased from NTIS via the Internet at www.irs.gov/formspubs/article/0,,id=108660,00.html is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:

- By phone – 1-877-CDFORMS (1-877-233-6767) (For IRS DVD purchase only),
- By fax – 703-605-6900 (For IRS DVD purchase only),
- By mail – to:
National Technical Information Service
5301 Shawnee Road
Alexandria, VA 22312

Section 11 - Effect on Other Documents

.01 Revenue Procedure 2009-48, 2009-51 I.R.B. 864 (reprinted as Publication 1223, Rev. 12-2009), is superseded.

Section 12 - Exhibits

Exhibit A

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 / 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		
b Employer's Federal EIN	g Employee's previously reported name		
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).		h Employee's first name and initial	Last name
		Suff.	
i Employee's address and ZIP code			
Previously reported		Correct information	
1 Wages, tips, other compensation	1 Wages, tips, other compensation	2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social security wages	4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medicare wages and tips	6 Medicare tax withheld	6 Medicare tax withheld
7 Social security tips	7 Social security tips	8 Allocated tips	8 Allocated tips
9 Advance EIC payment	9 Advance EIC payment	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12	12a See instructions for box 12
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d
State Correction Information			
Previously reported		Correct information	
15 State	15 State	15 State	15 State
Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.	16 State wages, tips, etc.
17 State income tax	17 State income tax	17 State income tax	17 State income tax
Locality Correction Information			
Previously reported		Correct 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. 2-2009) **Corrected Wage and Tax Statement** Department of the Treasury
Internal Revenue Service

Exhibit B

DO NOT CUT, FOLD, OR STAPLE

55555		a Tax year/Form corrected / W-.....	For Official Use Only ▶ OMB No. 1545-0008		
b Employer's name, address, and ZIP code		c Kind of Payer			
3.8"		941/941-SS <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	
		CT-1 <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	944/944-SS <input type="checkbox"/>	
		Medicare govt. emp. <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>		
d Number of Forms W-2c	e Employer's Federal EIN	f Establishment number	g Employer's state ID number		
Complete boxes h, 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.	
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 Deferred compensation	12a Deferred compensation		
14 Inc. tax W/H by 3rd party sick pay payer	14 Inc. tax W/H by 3rd 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		
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	
Email address		Fax number			

Form **W-3c** (Rev. 4-2010)

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 filed or if those Forms W-2c are being filed only to correct an employee's name and social security number (SSN), or the employer identification number (EIN). See the separate Instructions for Forms W-2c and W-3c 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, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

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

Transmittal of Corrected Wage and Tax Statements

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**

Department of the Treasury
Internal Revenue Service

Exhibit C

4 4 4 4 4		For Official Use Only ▶ OMB No. 1545-0008																											
a Employer's name, address, and ZIP code		c Tax year/Form corrected / W-2	d Employee's correct SSN																										
b Employer's Federal EIN		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) Complete boxes f and/or g only if incorrect on form previously filed ▶																											
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).		f Employee's previously reported SSN																											
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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** Department of the Treasury

0000/9876 Internal Revenue Service

Exhibit D

55555		a Tax year/Form corrected / W-.....		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's name, address, and ZIP code			c Kind of Payer 941/941-SS Military 943 944/944-SS CT-1 Hshld. emp. Medicare govt. emp. Third-party sick pay		
d Number of Forms W-2c		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 Total of amounts previously reported as shown on enclosed Forms W-2c.		l 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	
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 payments		9 Advance EIC payments		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		12a Deferred compensation	
14 Inc. tax W/H by 3rd party sick pay payer		14 Inc. tax W/H by 3rd party sick pay payer		12b HIRE exempt wages and tips	
16 State wages, tips, etc.		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		18 Local wages, tips, etc.		19 Local income tax	
Explain decreases here:					
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? Yes 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	
Email address		Fax number		0000/9876	

Form **W-3c** (Rev. 4-2010)

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 filed or if those Forms W-2c are being filed only to correct an employee's name and social security number (SSN), or the employer identification number (EIN). See the separate instructions for Forms W-2c and W-3c 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, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

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

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**