

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

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

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

**Transmittal of Corrected Wage and Tax Statements**

Department of the Treasury  
Internal Revenue Service

**Purpose of Form**

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

**E-Filing**

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

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

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

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

**When To File**

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

**Where To File**

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

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

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

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