

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 (Check one)		Kind of Employer (Check one)
			941/941-SS Military 943 944 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		None apply 501c non-govt. <input type="checkbox"/> <input type="checkbox"/>
			CT-1 Hshld. emp. Medicare govt. emp. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		State/local non-501c State/local 501c Federal govt. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
					Third-party sick pay <input type="checkbox"/> (Check if applicable)
d Total number of Forms W-2c		e Employer identification number (EIN)		f Establishment number	
g Employer's state ID number		h Employer's originally reported EIN		i Incorrect establishment number	
Complete boxes h, i, or j only if incorrect on last form filed.		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.		Total of corrected amounts 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	
3 Social security wages		3 Social security wages		2 Federal income tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips		4 Social security tax withheld	
7 Social security tips		7 Social security tips		4 Social security tax withheld	
9		9		6 Medicare tax withheld	
11 Nonqualified plans		11 Nonqualified plans		8 Allocated tips	
14 Inc. tax w/h by third-party sick pay payer		14 Inc. tax w/h by third-party sick pay payer		8 Allocated tips	
16 State wages, tips, etc.		16 State wages, tips, etc.		10 Dependent care benefits	
18 Local wages, tips, etc.		18 Local wages, tips, etc.		10 Dependent care benefits	
				12a Deferred compensation	
				12a Deferred compensation	
				12b	
				12b	
17 State income tax		17 State income tax		17 State income tax	
19 Local income tax		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:	
Employer's contact person		Employer's telephone number		For Official Use Only	
Employer's fax number		Employer's email address			

Form **W-3c** (Rev. 8-2023)

Transmittal of Corrected Wage and Tax Statements

Department of the Treasury
Internal Revenue Service

Purpose of Form

Complete a Form W-3c transmittal only when filing paper 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 Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

For more information, go to www.SSA.gov/employer. First-time filers, select "Register"; returning filers, select "Log In."

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 Paper Forms

Send this entire page with Copy A of Form W-2c to:

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

Note: If you use "Certified Mail" or an IRS-approved private delivery service to file, add "Attn: W-2c Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Pub. 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.