

# Form W-3C

(Rev. 8-2023)

Department of the Treasury  
Internal Revenue Service

## Transmittal of Corrected Wage and Tax Statements

For Official Use Only

OMB No. 1545-0008



Form W-3 C (Rev. 08-2023) Catalog Number 94272A  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



Visit the Accessibility  
Page on [IRS.gov](http://IRS.gov)

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## Attention:

You may file Forms W-2 and W-3 electronically on the SSA's [Employer W-2 Filing Instructions and Information](#) web page, which is also accessible at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

**Note:** Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file Copy A downloaded from this website with the SSA; a **penalty** may be imposed for filing forms that can't be scanned. See the penalties section in the current [General Instructions for Forms W-2 and W-3](#), available at [www.irs.gov/w2](http://www.irs.gov/w2), for more information.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded, filled in, and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' [Online Ordering for Information Returns and](#)

[Employer Returns](#) page, or visit [www.irs.gov/orderforms](http://www.irs.gov/orderforms) and click on Employer and Information returns. We'll mail you the scannable forms and any other products you order.

See IRS Publications [1141](#), [1167](#), and [1179](#) for more information about printing these tax forms.

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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)			Third-party sick pay  (Check if applicable)
		941/941-SS <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	944 <input type="checkbox"/>	None apply <input type="checkbox"/>	501c non-govt. <input type="checkbox"/>		
		CT-1 <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>		State/local non-501c <input type="checkbox"/>	State/local 501c <input type="checkbox"/>	Federal govt. <input type="checkbox"/>	
d Total number of Forms W-2c		e Employer identification number (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 originally reported 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			

<b>9</b>	<b>9</b>	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> Deferred compensation	<b>12a</b> Deferred compensation
<b>14</b> Inc. tax w/h by third-party sick pay payer	<b>14</b> Inc. tax w/h by third-party sick pay payer	<b>12b</b>	<b>12b</b>
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>17</b> State income tax
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>19</b> 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	<b>For Official Use Only</b>
Employer’s fax number		Employer’s email address	

## 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 more information, go to [www.SSA.gov/employer](http://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.