



General Instructions

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Purpose of forms. Use Form W-2c to correct errors on Form W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c filed with the Social Security Administration (SSA). Also use Form W-2c to provide corrected Form W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c to employees.

Corrections reported on Form W-2c may require you to make corrections to your previously filed employment tax returns using the new adjusted return or claim for refund (e.g. Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund). See the Instructions for Form 941-X for more information. If an employer repaid you for wages received in a prior year, also see *Repayments* on page 2.

Do not use Form W-2c to report back pay. Instead, see Pub. 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and Form SSA-131, Employer Report of Special Wage Payments.

Do not use Form W-2c to correct Form W-2G, Certain Gambling Winnings. Instead, see the General Instructions for Certain Information Returns (Forms 1099, 1099, 3921, 3922, 5498, and W-2G) for the current reporting year.

Use Form W-3c to send Copy A of Form W-2c to the SSA. Always file Form W-3c when submitting one or more Forms W-2c.

Electronic filing of Forms W-2c and W-3c. File Forms W-2c and W-3c electronically by visiting the SSA's Employer W-2 Filing Instructions and Information website at www.socialsecurity.gov/employer and logging into "Business Services Online." SSA's "Create Forms W-2c Online" option allows you to create "fill-in" versions of Forms W-2c and Form W-3c for filing with the SSA and to print out copies of the forms for filing with state or local governments, for distribution to your employees, and for your records. Call the SSA at 1-888-772-2970 if you experience problems using any of the services within Business Services Online (BSO). The website includes information on electronic filing, some IRS and SSA publications, and general topics of interest about wage reporting. You can also use BSO to ask questions about wage reporting.

If you are required to file 250 or more Forms W-2c during a calendar year, you must file them electronically unless the IRS grants you a waiver. You may request a waiver on Form 8508, Request for Waiver From Filing Information Returns Electronically. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2c. See Form 8508 for filing information. You may be charged a penalty if you fail to file electronically when required.

For purposes of the electronic requirement, only Forms W-2c for the immediate prior year are taken into account. Also, for example, if an employer 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 electronically.

Specifications for filing Form W-2c electronically are contained in SSA's EFW2C, Specifications for Filing Forms W-2c Electronically. You can download EFW2C by visiting the SSA website at www.socialsecurity.gov/employer. You can also order a copy of EFW2C by calling SSA's Employer Reporting Branch at 1-800-772-6270.

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

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:

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

See Pub. 15 (Circular E) for a list of IRS-designated private delivery services.



Do not send Forms W-2, W-2AS, W-2GU or W-2VI to either of these addresses. Instead, see the instructions for Forms W-2 and W-3 or the Instructions for Forms W-2AS, W-2GU, W-2VI, and Form W-3SS.

When to file. File Forms W-2c and W-3c as soon as possible after you discover an error. Also provide Form W-2c to employees as soon as possible.

How to file. If you file Forms W-2c and W-3c on paper, type all entries using dark or black ink in 12-point Courier font, if possible, and make sure all copies are legible. See the Instructions for Forms W-2 and W-3 or the Instructions for Forms W-2AS, W-2GU, W-2VI, and Form W-3SS for more information.

If any item shows a change in the dollar amount and one of the amounts is zero, enter "-0-." Do not leave the box blank.

Who may sign Form W-3c. Generally, employers must sign Form W-3c. However, the transmitter or sender (including a service bureau, reporting agent, paying agent, or disbursing agent) may sign Form W-3c (or use its PIN on electronic filings) for the employer or payer only if the sender:

- Is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law and

Even though an authorized sender signs for the payer, the payer still has the responsibility for making sure the Form W-3c and attachments are filed correctly and timely. The payer is subject to any penalties that result from not complying with these requirements.

Substitute forms. If you are not using the official IRS form to furnish Form W-2c to employees or to file with the SSA, you may use an acceptable substitute form that complies with the rules in Pub. 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c. Pub. 1223 is a revenue procedure that explains the requirements for format and content of substitute Forms W-2c and W-3c. Your substitute forms must comply with the requirements in Pub. 1223.

Need Help?

Information reporting customer service site. The IRS operates a centralized customer service site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions about reporting on these forms, call 1-866-455-7438.

Help for people with disabilities. Telephone help is available using TTY/TDD equipment. If you have questions about reporting on information returns (Forms 1096, 1098, 1099, 3921, 3922, 5498, W-2, W-2G, and W-3) you may call 1-304-579-4827.

Special Situations

HIRE wages and tips paid to qualified employees. Employers who hired a qualified employee under the HIRE Act must report the amount of social security wages and tips paid after March 18, 2010, for which the employer claimed the payroll tax exemption. A qualified employee is one who:

- Was hired after February 3, 2010, and before January 1, 2011;
- Was not hired to replace another employee unless the other employee separated from employment voluntarily or for cause (including downsizing);
- Was not a family member or other related individual of the employer; and
- Signed Form W-11, Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit, or other similar statement under penalties of perjury, certifying under penalties of perjury that he or she had not worked more than 40 hours during the 60 days prior to beginning employment.

Report the amount of wages and tips paid to the qualified employee for which you claimed the payroll tax exemption in Box 12, using code CC. This will include wages and tips paid to the qualified employee from April 1, 2010, through December 31, 2010, for which you claimed the payroll tax exemption, plus wages and tips paid to the qualified employee from March 19, 2010, through March 31, 2010, for which you claimed a credit in the second quarter of 2010. The amount may not exceed \$106,800 (2010 maximum social security wage base). For more information, visit IRS.gov and enter the keywords *HIRE Act payroll tax exemption*.

Correcting more than one kind of form. You must use a separate Form W-3c for each type of Form W-2 (Form W-2, W-2AS, W-2CM, W-2GU, W-2VI, or W-2c) being corrected. You must also use a separate Form W-3c for each kind of payer in box c (unless the second checked box is the "Third-party sick pay" indicator). If you are correcting more than one kind of form, please group forms of the same kind of payer, and send them in separate groups.

Correcting an employee's name and/or social security number (SSN) only. If you are correcting only an employee's name and/or SSN, complete Form W-2c through box i, as appropriate. Be sure to report the employee's previously reported SSN in box f and/or previously reported name in box g. Do not complete boxes 1 through 20. Advise your employee to correct the SSN and/or name on his or her original Form W-2.

If your employee is given a new social security card following an adjustment to his or her resident status that shows a different name or SSN, file a Form W-2c for the most current year only.

Correcting an employee's name and SSN if the SSN was reported as blanks or zeros and the employee name was reported as blanks. If you need to correct an employee's name and SSN, and the SSN was reported as blanks or zeros and the employee's name was reported as blanks, do not use Form W-2c to report the corrections. You must contact the SSA at 1-800-772-6270 for instructions.

Correcting an incorrect tax year and/or employer identification number (EIN) incorrectly reported on Form W-2 or Form W-3. To correct an incorrect tax year and/or EIN on a previously submitted Form W-2 or Form W-3, file one Form W-3c along with a Form W-2c for each affected employee. Enter the tax year and EIN originally reported, and enter the money amounts in the "Previously reported" boxes that were on the original Form W-2. In the "Correct information" boxes, enter zeros. Prepare a second Form W-3c along with a second Form W-2c for each affected employee. Enter zeros in the "Previously reported" boxes, and enter the correct money amounts in the "Correct information" boxes. Enter the correct tax year and/or correct EIN.

Employee's incorrect address on Form W-2. If you filed a Form W-2 with the SSA reporting an incorrect address for the employee, but all other information on the Form W-2 was correct, do not file Form W-2c with the SSA merely to correct the address.

If the address was incorrect on the Form W-2 furnished to the employee, you must do one of the following.

- Issue a new, corrected Form W-2 to the employee including the new address. Indicate "REISSUED STATEMENT" on the new copies. Do not send Copy A of Form W-2 to the SSA.
- Issue a Form W-2c to the employee showing the correct address in box i, and all other correct information. Do not send Copy A of Form W-2c to the SSA.
- Mail the Form W-2 with the incorrect address to the employee in an envelope showing the correct address or otherwise deliver it to the employee.

Correcting more than one Form W-2 for an employee. There are two ways to prepare a correction for an employee for whom more than one Form W-2 was filed under the same EIN for the tax year. You can (1) consider all the Forms W-2 when determining the amounts to enter on Form W-2c or (2) file a single Form W-2c to correct only the incorrect Form W-2.

However, state, local, and federal government employers who are preparing corrections for Medicare Qualified Government Employment (MQGE) employees must also follow the instructions in the *CAUTION* for state, local, and federal government employers on page 3.

Two Forms W-2 were filed under the same EIN, but only one should have been filed.

Example.

Two Forms W-2 were submitted for Mary Smith under the same EIN for the same tax year. One Form W-2 correctly reported social security wages of \$20,000. The other Form W-2 incorrectly reported social security wages of \$30,000. There are two ways to correct this situation.

- File a Form W-3c along with one Form W-2c, entering \$50,000 in box 3 under "Previously reported" and \$20,000 in box 3 under "Correct information," or
- File a Form W-3c along with one Form W-2c, entering \$30,000 in box 3 under "Previously reported" and \$0.00 in box 3 under "Correct information."

Two Forms W-2 were filed under the same EIN, but wages on one were incorrect.

Example.

Two Forms W-2 were submitted for Mary Smith under the same EIN for the same tax year. One Form W-2 correctly reported social security wages of \$20,000. The other Form W-2 incorrectly reported social security wages of \$30,000, whereas \$25,000 should have been reported. There are two ways to correct this situation.

- File a Form W-3c along with one Form W-2c, entering \$50,000 in box 3 under "Previously reported" and \$45,000 in box 3 under "Correct information," or
- File a Form W-3c along one Form W-2c, entering \$30,000 in box 3 under "Previously reported" and \$25,000 in box 3 under "Correct information."

Repayments. If an employee repays you for wages received in error in a prior year, file Form W-2c to correct only social security and Medicare wages and tax. Do not correct wages reported in box 1 for the amount paid in error. Report an adjustment on Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund; 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund; or 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund, for the period during which the repayment was made to recover the social security and Medicare taxes. Corrections to Form 941-SS, Employer's QUARTERLY Federal Tax Return, are made on Form 941-X. You may not make an adjustment for income tax withholding because the wages were paid in a prior year. See Pub. 926 for corrections to Schedule H (Form 1040).



Tell your employee that the wages paid in error in a prior year remain taxable to him or her for that year. This is because the employee received and had use of those funds during that year. The employee is not entitled to file an amended return (Form 1040X, Amended U.S. Individual Income Tax Return) to recover the income tax on these wages. Instead, the employee is entitled to a deduction (or a credit, in some cases) for the repaid wages on his or her Form 1040 for the year of repayment.

Undeliverable Forms W-2c. Keep for 4 years any employee copies of Forms W-2c that you tried to deliver but could not. Do not send undeliverable Forms W-2c to the SSA. However, if the undelivered Forms W-2c can be produced electronically through April 15th of the fourth year after the year of issue, you do not need to keep undeliverable employee copies.

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