Note: *The draft you are looking for begins on the next page.*

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

DO NOT CUT, FOLD, OR STAPLE

55555	a Tax year/Form corrected / W-	For Official Use Only: OMB No. 1545-0029

b Employer's name, address, and ZIP code

c **Kind of Payer** (Check one): 941/941-SS ☐ Military ☐ 943 ☐ 944 ☐ CT-1 ☐ Hshld. emp. ☐ Medicare govt. emp. ☐

Kind of Employer (Check one): None apply ☐ 501c non-govt. ☐ State/local non-501c ☐ State/local 501c ☐ Federal govt. ☐

Third-party sick pay ☐ (Check if applicable)

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
9	9	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 third-party sick pay payer	14 Inc. tax w/h by third-party sick pay payer	12b	12b
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? ☐ 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:

Employer's contact person	Employer's telephone number	For Official Use Only
Employer's fax number	Employer's email address	

Form **W-3c** (Rev. 6-2024)

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

See the General Instructions for Forms W-2 and W-3 for e-filing requirements for Forms W-2c and W-3c. 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*.

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

If you use the U.S. Postal Service, 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 an IRS-approved private delivery service to file, replace "P.O. Box 3333" with "Attn: W-2c Process, 1150 E. Mountain Dr." in the address and change the ZIP code to "18702-7997." Go to *www.irs.gov/PDS* for a list of IRS-approved private delivery services.

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

Cat. No. 10164R