
Tax Services

Wage and Tax Reporting Forms W-2 and W-3

December 2008

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FORMS W-2, W-2c, W-3 AND W-3c

Employers must file Form W-2 *Wage and Tax Statement* to report wages, tips and other compensation paid to employees. Other compensation includes allowances, taxable life insurance premiums, non-accountable reimbursements, etc. In order to simplify the reporting requirements, we recommend that other compensation be reported on a separate Form W-2.

ITEMS TO NOTE:

- Section 409A was added by the American Jobs Creation Act of 2004. It provides that all amounts deferred under a nonqualified deferred compensation (NQDC) plan for all tax years are currently includible in gross income to the extent that these payments are not subject to a substantial risk of forfeiture and not previously included in gross income, unless the plan (a) meets the distribution, acceleration of benefit, and election requirements under Code Section 409A and (b) is operated in accordance with them. Section 409A is generally effective with respect to amounts deferred in tax years beginning after December 31, 2004, but prior years' deferrals may be subject to Section 409A under some circumstances. The IRS has issued several notices in an effort to provide interim guidance to employers and payer on the reporting and wage withholding requirements, methods for correcting certain operational failures occurring before January 1, 2008 and for calendar year 2008 and subsequent years. Notices 2006-100 and 2007-89 were applicable to calendar years 2005, 2006, and 2007. However, the IRS has recently issued notice 2008-113 as a successor to these two notices. It clarifies and expands on the prior notices. Taxpayers may rely on notice 2008-113 for tax years beginning before January 1, 2009.

The Act requires reporting the yearly deferrals (plus earnings) under a Section 409A nonqualified deferred compensation plan using Code Y in Box 12.

Income included under Section 409A from a nonqualified deferred compensation plan will be reported in Box 1, and in Box 12 using Code Z. This income is also subject to an additional tax reported on Form 1040. For more information, see Section 5 of Publication 15-A.

Noncompliance results in inclusion in income for all amounts deferred under the plan by a participant, interest and a 20% penalty.

- Distributions received from a Section 457 Plan of state and local agencies are generally reported on Form 1099-R.
- Copies B, C, and 2 of Form W-2 can be furnished electronically to employees if the employees consent.
- Extended due date for electronic filers. If 2008 forms are filed electronically with the Social Security Administration (SSA), the due date is extended to **March 31, 2009**.
- You may request an extension of time to furnish Forms W-2 to employees by sending a letter to IRS-Martinsburg Computing Center, Information Reporting Program, Attn: Extension of Time Coordinator, 240 Murall Drive, Kearneysville, WV 25430. Mail your letter on or before the due date for furnishing Forms W-2 to employees. It must include your name, your employer identification number, type of return, a statement that you are requesting an extension to furnish Forms W-2 to employees, reason for the delay and your signature or that of your authorized agent.

- You may file a limited number of W-2 and W-3 Forms online using the SSA website at www.socialsecurity.gov/employer. Call the SSA at 1-888-772-2970 if you experience problems using any of the services.
- Substitute forms – Employers who are not using the official IRS form to furnish Form W-2 to employees or to file with the SSA, may use an acceptable substitute form that complies with the rules in Publication 1141. If an employer is considering using the black and white laser-printed form, Copy A, instead of the official red-ink form, the employer is required to submit a sample of the black and white laser-printed substitute form to the Social Security Administration for approval. A response is usually received within 30 days of receipt of the sample form.

QuickBooks users – This vendor has obtained approval from the Social Security Administration for the type of substitute form used in its software program. Therefore, users of the QuickBooks software program can submit to the Social Security Administration the black and white laser-printed Copy A of Forms W-2 along with the laser-printed W-3 for 2008.

SPECIAL REPORTING SITUATIONS:

Moving expenses are to be reported as follows:

- Qualified moving expenses paid to a third party on behalf of the employee (e.g., to a moving company) and services that an employer furnishes in kind to an employee will **not** be reported on Form W-2.
- Qualified moving expense reimbursements paid *directly to an employee* by an employer are reported in Box 12 with Code P.
- *Nonqualified* moving expense reimbursements are taxable and reported in Box 1, 3, and 5 of Form W-2. These amounts are subject to income tax withholding, social security and medicare taxes.

Employee's Incorrect Address on Form W-2 - If the original Form W-2 filed with the SSA had an incorrect address for the employee, but the rest of the information was correct, do **not** file a Form W-2c with the SSA merely to correct the address. However, if the address was incorrect on the Form W-2 furnished to the employee, the employer must do one of the following: (1) Issue a new W-2 Form containing **all** correct information, including the new address. Indicate "reissued statement" on the new W-2. Do not file with the SSA. (2) Issue a Form W-2c showing the correct address in Box b. Do not file with the SSA or (3) Mail the Form W-2 with the incorrect address to the employee in an envelope showing the correct address.

Employers Terminating Operations - If you terminate your business, you must provide Forms W-2 to your employees for the calendar year of termination by the date your final Form 941 is required to be filed. You must also file Forms W-2 with the SSA by the last day of the month that follows the due date of your final 941.

Election Workers - Report payments of \$600 or more to election workers for services performed in state, county, and municipal elections. File Form W-2 for payments of less than \$600 paid to election workers if social security and medicare taxes were withheld under the Social Security Act Agreement.

Do not report election workers' payments on Form 1099-MISC.

Deceased Employee's Wages - If an employee dies during the year, you must report the accrued wages, vacation pay and other compensation paid *after* the date of death. If the payment for the accrued compensation is made in the year of death, the compensation is subject to social security and medicare taxes. On the W-2 Form, you must show the payment as social security wages (Box 3) and medicare wages and tips (Box 5) and the social security and medicare taxes withheld in Boxes 4 and 6. This compensation is not reported in Box 1. Instead, a 1099-MISC must be issued for the accrued compensation paid after death. It is reported in Box 3 as other income.

If the payment is made after the year of death, you do not report this accrued compensation on Form W-2 and it is not subject to social security or medicare taxes. This compensation is reported on Form 1099-MISC in Box 3. If the payment is made out to the estate of the deceased, use the estate's taxpayer identification number.

Employee Business Expense Reimbursements - If an employee is reimbursed for business expenses under an accountable plan, these expenses are generally excluded from the employee's gross income and are not reported on Form W-2. However, if you pay a per diem or mileage allowance and the amount paid exceeds the amount treated as substantiated under the IRS Rules, you must report as wages on Form W-2 the amount in excess of the amount treated as substantiated. This excess amount is subject to income tax withholding and social security and medicare taxes. The amount treated as substantiated (i.e., the non-taxable portion) is reported in Box 12 using Code L.

Payments made under a nonaccountable plan are reported as wages on Form W-2 and are subject to income tax withholding and social security and medicare taxes.

Fringe Benefits - Include all taxable fringe benefits in Box 1 of Form W-2 as wages, tips and other compensation and if applicable in Boxes 3 and 5 as social security and medicare wages. In addition, although not required, you may include the total value of fringe benefits in Box 14 (or on a separate statement). However, if you provided your employee with a vehicle and included 100% of its annual lease value in the employee's income as personal use of the vehicle, you must separately report this value to the employee in Box 14.

Health Savings Account (HSA) - An employer's contribution (including an employee's contributions through a cafeteria plan) to an employee's Health Savings Account (HSA) is not subject to federal income tax withholding or social security, medicare or railroad retirement taxes (or FUTA tax) if it is reasonable to believe at the time of the payment that the contribution will be excludable from the employee's income.

You must report all employer contributions to an HSA in Box 12 of Form W-2 with Code W. Employer contributions that are not excludable from the income of the employee must also be reported in Boxes 1, 3, and 5.

An employee's contributions to an HSA (unless made through a cafeteria plan) are includable in income as wages and are subject to federal income tax withholding and social security and medicare taxes (or railroad retirement taxes, if applicable). Employee contributions are deductible, within limits, on the employee's Form 1040.

Repayments - If an employee repays you for wages received in error, do not offset the repayments against current year's wages unless the repayments are for amounts received in error in the current year. If the repayments were for a prior year, you must file Form W-2c with the Social Security Administration to correct only social security and medicare wages and taxes. Do not correct "wages" in Box 1 on Form W-2c for the amount paid in error. The wages paid in error in a prior year remain taxable to the employee 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 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.

FORM W-2 - WAGE AND TAX STATEMENT

Copy A of Form W-2 must be filed with the entire first page of Form W-3, *Transmittal of Wage and Tax Statements*, by **March 2, 2009** at the following address according to delivery method:

U.S. Postal Service regular mail:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

U.S. Postal Service "**certified**" mail:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0002

Private carrier other than the U.S. Postal Service:

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

You may request an additional 30-day extension for filing Copy A of Form W-2 with the SSA by sending Form 8809, *Request for Extension of Time To File Information Returns*, on or before the due date of the returns to the IRS-Martinsburg Computing Center, Information Reporting Program, Attn: Extension of Time Coordinator, 240 Murall Dr., Kearneysville, WV 25430.

Copy 1 of Form W-2 is to be filed with your state, city, or local tax department. Copy D is the employer's copy. Copy D and a copy of Form W-3 must be kept with employer's records for four years.

Copies B, C, and 2 must be furnished to your employees by **February 2, 2009**. You will meet the "furnish" requirement if the form is properly addressed and mailed on or before the due date. If employment ends before December 31, 2008, you may give copies any time after employment ends, but no later than **February 2, 2009**. If an employee asks for Form W-2, the employer must furnish copies within 30 days of the request or the final wage payment, whichever is later. However, refer to the discussion above for special rules that apply to employers terminating operations. Employers must keep undeliverable employee copies of Forms W-2 for **4 years**.

If an employee loses a statement, write "*Reissued Statement*" on the new copy, but do not send Copy A of the reissued statement to the SSA.

Box a - Employee's Social Security Number - Enter the employee's social security number as shown on the employee's social security card. If an employee has applied for a card, but the number is not received in time for filing, enter "applied for" in Box A on paper forms. Enter *zeros* if Form W-2 is filed electronically. Once the social security number is received, correct the previous filing with a Form W-2c showing the correct employee's social security number.

Void - Mark this box for forms on which errors have been made. Do not include any amounts from void forms in the totals on Form W-3.

Boxes b through f and Boxes 1 through 7 - These boxes, in general, are self-explanatory. However, the following items should be noted:

Box d - Control Number - This box is optional and may be used to identify individual Forms W-2.

Boxes 1, 3, and 5 - The following items are taxable compensation subject to federal income tax and social security and medicare taxes (unless otherwise noted) and should be included in these boxes:

- Medical insurance premiums paid by an S-Corporation on behalf of 2 percent or more shareholder-employees - These premiums are **not** subject to social security and medicare taxes. Therefore, the premiums must be included in *Box 1* and may be included in *Box 14*, if desired. Amounts should **not** be included in *Boxes 3 or 5*.
- The value of the personal use of an employer provided vehicle - Please refer to our December 2008 Automobile Release for further details.
- Reimbursements for employee business expenses made under a nonaccountable plan in which the employee:
 1. Does **not** account to the employer (i.e., furnish receipts) for the expenses, or
 2. Is given an advance/allowance, but does not return, or is not required to return, amounts not substantiated or used for business.

If an employee receives a per diem or other fixed allowance in excess of the government specified rates, the **excess** is taxable compensation. The amount equal to the government rate is nontaxable and should be reported in *Box 12* using Code L. If the amount is equal to or less than government specified rates, no reporting is required.

- An employer's contribution to an employee's Archer Medical Savings Account (MSA) is **not** subject to income tax withholding, social security, medicare or railroad retirement taxes. Report all employer contributions to an Archer MSA in *Box 12* with Code R.
- An employee's salary reduction contributions to a SIMPLE Retirement Account are not subject to income tax withholding, but are subject to social security, medicare, and railroad retirement taxes. Do not include an employee's contribution in *Box 1*; but do include it in *Boxes 3 and 5* and also in *Box 12* with Code D or S.
- Amounts paid or expenses incurred by an employer for qualified adoption expenses under an adoption assistance program are not subject to income tax withholding and are not reportable in *Box 1*. However, these amounts (including adoption benefits paid from a Section 125 Cafeteria Plan), are subject to social security, medicare, and railroad retirement taxes and must be reported in *Boxes 3 and 5*, and *Box 12* with Code T.
- The value of group term life insurance in excess of \$50,000 paid for an employee or former employee, including retirees, must be reported. The amount is determined by using the table in Section 2 of Internal Revenue Service (IRS) Publication 15-B. For employees, employers

must withhold social security and medicare taxes, but not income tax. For former employees including retirees, employers are not required to collect those taxes. However, the employer must report the uncollected social security tax with Code M and the uncollected medicare tax with Code N in Box 12 of Form W-2.

The following should **not** be reported as taxable compensation in Box 1:

- Reimbursements for employee business expenses made under an accountable plan.
- Elective deferrals to certain qualified deferred compensation arrangements. These amounts are subject to social security and medicare taxes and should be included in Boxes 3 and 5. Box 13 reporting is also required for salary reduction and/or deferred compensation.

Box 3 - Social Security wages - The amount in this box should not be more than \$102,000 (the maximum social security wage base for 2008).

Box 4 - Social Security tax withheld - The amount in this box should not exceed \$6,324.00 (\$102,000 x 6.2%).

*Please note that there is **no wage base limit** for Boxes 5 and 6.*

Box 8 - Allocated tips - This box is used by large food or beverage establishments to show the amount of tips allocated to the employee. **Do not** include this amount in Boxes 1, 3, 5, or 7.

Box 9 - Advance EIC payment - Show the amount of advance earned income credit (EIC) payments made during the year to the employee in this box. These payments are not to be included in Boxes 1, 3, or 5 nor do they affect the amount of income tax or social security and medicare taxes withheld and reported in Boxes 2, 4, and 6 respectively.

Box 10 - Dependent care benefits - This box is used to show the total amount of dependent care benefits under a Section 129 dependent care assistance program paid or incurred by the employer on behalf of the employee. Include the fair market value of employer-provided or employer-sponsored day-care facilities and amounts paid or incurred in a Section 125 Cafeteria Plan. Report **all** amounts paid or incurred including those in excess of the \$5,000 exclusion. Include any amounts over \$5,000 in Boxes 1, 3, and 5.

Box 11 - Nonqualified plans - Show the amount of **distributions** from a nonqualified plan or a non-governmental Section 457(b) plan. This amount should also be included in Box 1. State and local agencies must report distributions on Form 1099-R, **not** on Form W-2. **Do not** report in Box 11 deferrals that are included in Boxes 3 and/or 5 and that are for current year services.

If you did not make distributions this year, show deferrals (plus earnings) under a nonqualified or any Section 457(b) plan that became taxable for social security and medicare taxes during the year (but were for prior year services) because the deferred amounts were no longer subject to a substantial risk of forfeiture. Also, report these amounts in Boxes 3 and 5.

Box 12 - Complete and code this box for all items listed below that apply. Do not report any items in Box 12 that are not listed as Codes A through BB. If none of the codes below apply, use Box 14 instead to report other items such as union dues, moving expenses, etc. The code should be entered using a capital letter. Leave at least one blank space after the code and enter the dollar amount on the same line. Use decimal points, but not dollar signs or commas.

On Copy A of Form W-2 do not enter more than four items in Box 12. If more than four items need to be reported in Box 12, use a separate Form W-2 to report the additional items (but enter no more than four items on each Copy A of Form W-2). On all other copies of Form W-2, you may have more than four items in Box 12.

- Code A - ***Uncollected social security or RRTA tax on tips*** Show the employee social security or Railroad Retirement Act (RRTA) tax on tips that was not collected because the employee did not have enough funds from which to deduct it. Do not include this amount in Box 4.
- Code B - ***Uncollected medicare tax on tips*** Show the employee medicare tax or RRTA medicare tax on tips that was not collected because the employee did not have enough funds from which to deduct it. Do not include this amount in Box 6.
- Code C - ***Cost of group-term life insurance over \$50,000*** Show the taxable amount of the cost of coverage over \$50,000 provided to the employee. Also include this amount in Boxes 1, 3 and 5.

For codes D through H, S, Y, AA and BB mark the "*Retirement Plan*" checkbox in Box 13 and enter the amount of the employee's ***elective deferrals*** made to a qualified deferred compensation plan as follows:

- Code D - ***401(k) cash or deferred arrangement*** this is a profit sharing or stock bonus plan, a pre-ERISA money purchase plan, or a rural cooperative plan under which a covered employee may elect to have the employer make payments as contributions to a trust under the plan on behalf of the employee, or government agencies reporting contributions made to a thrift savings plan, similar to a 401(k) plan. Also, show the amount deferred under a SIMPLE retirement account that is part of a Section 401(k) arrangement.
- Code E - ***403(b) salary reduction agreement*** to purchase an annuity contract for an employee by an employer who:
1. falls under Section 501(c)(3). Such organization is exempt under Section 501(a) since it was organized and is operated exclusively for religious, charitable, scientific, literary or educational purposes, or
 2. is an educational organization or one which is a state, a political subdivision of a state, or an agency or instrumentality.
- Code F - ***408(k)(6) salary reduction arrangement*** which is a simplified employee pension (SEP) in which an employee elects to have the employer make payments as contributions to the SEP on behalf of the employee.
- Code G - ***457(b) deferred compensation plan*** for state or local government employees, or tax-exempt organization employees. For Section 457(b) plans, include both elective and non-elective deferrals. Do not report either Section 457(b) or Section 457(f) amounts that are subject to a substantial risk of forfeiture.
- Code H - ***501(c)(18)(D) tax-exempt organization plan*** which was formed under a trust before June 25, 1959 to provide payment of benefits under a pension plan funded only by contributions of employees. This amount is reported as wages in Box 1. The employee deducts it on his or her Form 1040.
- Code J - ***Nontaxable sick pay*** Show the amount of sick pay not includible in income because the employee contributed to the sick pay plan.

- Code K - **20% excise tax on excess golden parachute payments** Certain information regarding golden parachute payments is required to be reported in Box 12. If you feel this may apply, please contact us.
- Code L - **Substantiated employee business expense reimbursements** Use this code if an employee was reimbursed for employee business expenses using a per diem or other fixed allowance in which a partial reporting is required (see page 4 for explanation). Show in Box 12 the portion of the reimbursement that is equal to the allowed government specified amount, (i.e., the nontaxable portion).
- Code M - **Uncollected social security or RRTA tax on the cost of group-term life insurance coverage in excess of \$50,000 provided to former employees, including retirees** (See page 7 for explanation).
- Code N - **Uncollected medicare tax on the cost of group-term life insurance coverage in excess of \$50,000 provided to former employees, including retirees** (See page 7 for explanation).
- Code P - **Excludable moving expense reimbursements paid directly to an employee** Enter the amount of moving expense reimbursements that are excludable from income. Moving expense reimbursements are excludable if (1) they would have been deductible by the employee had the employee paid them and (2) the employee did not deduct the expenses in a prior year. Do not include this amount in Boxes 1, 3 or 5.
- Code Q - **Nontaxable combat pay** If you are a military employer, report any nontaxable combat pay in Box 12.
- Code R - **Employer contributions to an Archer Medical Savings Account (MSA)** Enter the amount of all employer contributions to an Archer MSA.
- Code S - **Employee salary reduction contributions to a Section 408(p) SIMPLE** Enter the amount deferred under a Section 408(p) plan. However, if the SIMPLE is part of a Section 401(k) arrangement, use Code D.
- Code T - **Adoption benefits** Enter the amount of employer-provided adoption benefits. Also, include benefits from the pre-tax contributions made by the employee to a Section 125 adoption plan account.
- Code V - **Income from the exercise of nonstatutory stock option** Show the spread (FMV of stock over the exercise price option granted to your employee with respect to that stock) from your employee's exercise of nonstatutory stock option(s). Include this amount in Boxes 1, 3 and 5.
- Code W - **Employer contributions to a Health Savings Account** Show any employer contributions to a Health Savings Account.
- Code Y - **Deferrals under a Section 409A nonqualified deferred compensation plan** Include current year deferrals under a Section 409A nonqualified deferred compensation plan. Any earnings during the year on current and prior years' deferrals must also be reported here.
- Code Z - **Income under Section 409A on a nonqualified deferred compensation plan** Show any income under Section 409A on a qualified deferred compensation plan that was included in Box 1. This income is also subject to an additional tax reported on the employee's Form 1040.

Code AA - **Designated Roth contributions to a Section 401(k) plan** Use this code to report designated Roth Contributions to a Section 401(k) plan. Do not use this code to report elective deferrals under Code D.

Code BB- **Designated Roth contributions under a Section 403(b) salary reduction agreement** Report designated Roth contributions under a Section 403(b) salary reduction agreement using this code. Do not use this code to report elective deferrals under Code E.

Box 13 - Checkboxes - These boxes are used to provide SSA with the necessary information concerning the employee. Mark only the applicable squares in Box 13 as follows:

- **The Statutory Employee Square** refers to all statutory employees whose earnings are subject to social security and medicare tax withholding but not to federal income tax withholding. A person is a statutory employee if (1) it is understood from the service contract that the services will be performed by the individual; (2) the individual has little or no investment in the facilities used to perform the services; and (3) the services are performed on a continuing basis. Examples of statutory employees are certain salespersons and home workers.
- **The Retirement Plan Square** should be marked if the employee was an active participant for any part of the year in any one of the following plans:
 1. A qualified pension, profit sharing or stock bonus plan described in Section 401(a) (including a 401(k) plan).
 2. An annuity plan described in Section 403(a).
 3. An annuity contract or custodial account described in Section 403(b).
 4. Certain plans established for the employees of the federal, state or local governments or by an agency or instrumentality of those governments **other than** a Section 457 Plan.
 5. A Simplified Employee Pension (SEP) plan described in Section 408(k).
 6. Certain funded trusts created before June 25, 1959 described in Section 501(c) (18).
 7. A SIMPLE Retirement Account described in Section 408(p).

The determination of whether an employee is an active participant depends on the type of plan in which the individual participates or is eligible to participate. In a defined benefit pension plan, an individual is an active participant if not excluded under the plan's eligibility requirements whether or not a contribution is made by the employer. Also, if an employee is eligible to participate in the plan, but elects not to, the individual is considered an active participant. An individual is an active participant in a defined contribution plan, profit sharing or stock bonus plan, if any employer contribution or forfeiture is allocated to the individual's account during the tax year. In order to be an active participant, the accrued benefits need not be vested.

An individual is an active participant in a plan for any tax year during which the individual makes a voluntary or mandatory employee contribution, whether the employer contributes or not.

Do not check this box for contributions made to a nonqualified pension plan or a Section 457 plan.

- **The Third-Party Sick Pay Square** should be marked only if payer is a third-party sick payer filing a Form W-2 for an insured's employee or the employer is reporting sick-pay payments made by a third party.

Box 14 - Other - This box should be used for any other information given to the employee. Each item should be labeled, for example; health insurance premiums, union dues, nontaxable income or educational assistance payments. In addition, the following contributions to a pension plan may be entered: (a) non-elective employer contributions made on behalf of an employee, (b) voluntary after-tax contributions that are deducted from an employee's pay, (c) required employee contributions, and (d) employer matching contributions. If 100% of the annual lease value of a vehicle provided to an employee is included in the employee's income in Box 1, this amount **must** be separately stated in Box 14. Use of this box is optional for reporting all other taxable fringe benefits included in Box 1. **Do not** include amounts reported in Boxes 10 and/or 12.

Boxes 15 through 20 - State and local income tax information - The state and local information boxes are used to report wages and taxes for two states and two localities. Keep each state's and locality's information separated by the broken line. If you need to report information for more than two states or localities, prepare a second Form W-2. All Forms W-2 should be typed using black ink, if possible, since the forms are processed by optical scanning machines. Do not use script type, inverted font, italics or dual case alpha characters. It is important that entries in the boxes do not cross one or more of the vertical or horizontal lines that separate the boxes. Entries should include decimal points, but no dollar signs or commas. If an entry is not required, the box should be left blank. The forms should have no whiteouts, strikeouts, etc. If an error is made, void the form by marking an "X" in the square labeled "VOID". The whole page should be sent in even if one of the forms is blank or void. The SSA requests that Forms W-2 be filed alphabetically by the employees' last names or numerically by social security numbers, if possible.

It should be noted that employers with employees who received third-party sick pay during the year must report this activity on a Form W-2 if the third party payer properly reports the payments to the employer. Employers can include these amounts on the Form W-2 issued for wages or may issue a separate Form W-2 and state that the amounts are for third-party sick pay.

FORM W-2c - CORRECTED WAGE AND TAX STATEMENT

Form W-2c is used to correct errors on Forms W-2 previously filed with the SSA. Also, use Form W-2c to provide corrected Forms W-2 to employees. Send Copy A of Form W-2c with Form W-3c, if applicable, to the SSA at the following addresses according to delivery method.

U.S. Postal Service:

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

Private carrier other than the U.S. Postal Service

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

Distribute the remaining copies of Form W-2c as noted on the bottom of each form. If the only changes to the original W-2 are to state or local data (Boxes 15 - 20), **do not** send Copy A of Form W-2c to the SSA. Send the W-2c to the appropriate state or local agency, if required, and furnish copies to your employees.

Boxes a through i - These boxes are self-explanatory.

Boxes 1 through 14 and state/local boxes - These boxes should be completed only for items that are being corrected. Leave the other boxes blank. On a line showing a dollar change and if one of the amounts is zero, write "zero" or "-0-". Do not leave it blank. The box numbers on the W-2c correspond with the box numbers on Form W-2. **Do not** send Copy A of Form W-2c to the SSA if the only changes are to the employee's address or to state and local data (Boxes 15 - 20).

FORM W-3 - TRANSMITTAL OF WAGE AND TAX STATEMENTS

Form W-3 must be forwarded to the SSA with Copy A of Forms W-2 at the address indicated for Form W-2 on page 5. You must file by **March 2, 2009** unless the IRS has granted an extension for filing Forms W-2. (See page 5 for details).

Entries should be typed and include decimal points, but no dollar signs. If an entry does not apply, leave the item blank. **Do not staple** Form W-3 to the Forms W-2.

Box a - Control number - This is an optional box for numbering the transmittal.

Box b - Kind of payer - This box is used to indicate the type of payer. Only one square in this box should be checked for the kind of statements transmitted. If there is more than one type, send each with a separate Form W-3. Most employers will mark the 941 square.

Box c - Total number of Forms W-2 - Show the number of completed Forms W-2. Do not count voided statements.

Box d - Establishment number - This is an optional box to identify separate establishments in your business. You may file a separate Form W-3 with Forms W-2, for each establishment even if they all have the same employer identification number (EIN); or you may use a single Form W-3 for all Forms W-2 of the same type.

Boxes e through g - Employer Information - These boxes are self-explanatory.

Box h - Other EIN used this year - This box is required if an EIN was used on any employment returns filed during the year that was different from the number entered in Box e of Form W-3. The EIN previously used should be entered in Box h.

Boxes 1 through 10 - Show the totals reported on the corresponding lines on the Forms W-2 being transmitted.

Box 11 - Nonqualified Plans - Enter the total reported in Box 11 of Form W-2. Do not enter a code.

Box 12 - Deferred compensation - Enter one total of the amounts reported in Box 12 of Forms W-2 and labeled with Codes D through H, S, Y, AA and BB. Do not list the amounts separately, but report these amounts as one lump sum on Form W-3 without the codes.

Box 13 - For third-party sick pay use only - Third-party payers of sick pay filing third-party sick pay recap Forms W-2 and W-3 must enter “third-party sick pay recap” in this box.

Box 14 - Income tax withheld by third-party payer - This box should be completed by employers having employees who had income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all of your employees. Although this tax is included in the Box 2 total, it must be separately shown here.

Box 15 - State and Employer’s state ID number – Complete this box if copies of the form are used for your state returns. Enter the two-letter abbreviation for the name of the state being reported on Form W-2. This state ID number is assigned by the individual states.

Box 16-19 - State/Local wages and income tax - Enter the total state and local wages and state income tax withholding shown in the corresponding boxes on the Forms W-2. If the Forms W-2 show amounts from more than one state or locality, report them as one sum in the appropriate box on Form W-3.

Contact person information - The SSA uses this information if any questions arise during processing.

FORM W-3c - TRANSMITTAL OF CORRECTED WAGE AND TAX STATEMENTS

Form W-3c is used to accompany Copy A of Form W-2c sent to the SSA at the address indicated for Form W-2c above. Type entries if possible. Send the entire Form W-3c with Forms W-2c. **Do not** staple the forms.

Form W-3c can be used alone (without transmitting Forms W-2c) to correct your EIN or information on a previously filed Form W-3. If the EIN is the only change being made, complete only Boxes a, b, d, e, and h. The IRS will not use Form W-3c to update your address of record. If you wish to change your address, complete Form 8822, Change of Address.

If Forms W-2c are being filed to correct only the employees’ names and social security number, a Form W-3c is not required.

Box a - Year/Form corrected - Enter all four digits of the year of the form being corrected and the type of form being corrected.

Boxes b, c, d and e - These boxes are self-explanatory.

Box f - Establishment number - This box is optional.

Box g - Employer’s number - You are not required to complete this box. This number is assigned by the individual state where your business is located.

Boxes i through k - Employer’s incorrect identifying numbers - These boxes are used only if the identification numbers were incorrect on the original form. The correct numbers are reported in Boxes d, e and h.

Boxes 1 through 8 and state/local boxes - Enter the totals from the corresponding items on the attached Forms W-2c. Do not enter the amounts from the original W-3 unless you are only filing the W-3c to correct the original W-3. Fill in only the items being corrected. Leave the other boxes blank. On a line showing a dollar change and if an amount is zero, write “zero” or “-0-“. Do not leave it blank.

An explanation must be provided for any decreases in wages or taxable amounts.

ELECTRONIC REPORTING

The IRS encourages all employers with computer capabilities to file electronically even though you do not have 250 or more Forms W-2. If you file 250 or more forms, you **must** file 2008 Forms W-2 electronically with the SSA instead of filing the paper Copy A of these forms with Form W-3.

Electronic reporting specifications for Form W-2 are in the Social Security Administration's EFW2 (formerly MMREF-1), a publication that can be downloaded from its website at www.socialsecurity.gov/employer and by selecting "E-filing format (formerly MMREF)". You can also get electronic specifications by calling SSA's Employer Reporting Branch at 1-800-772-6270.

If you are required to file electronically, but will not be able to for the current year, you must request a waiver on Form 8508 from the IRS. The waiver must be received at least **45 days** before the due date of the returns. Filing on paper when you are required to file electronically will be treated as non-filing. You may be charged a penalty if you fail to file electronically when required.

PENALTIES

A penalty may be imposed for failure to file a Form W-2 or to file a form with incorrect information. The amount of the penalty is based on when the correct returns are filed as follows:

- \$15 per form if correctly filed within 30 days after the due date with a maximum penalty of \$75,000 per year (\$25,000 for small businesses).
- \$30 per form if correctly filed more than 30 days after the due date, but by August 3rd, with a maximum penalty of \$150,000 per year (\$50,000 for small businesses).
- \$50 per form if not filed by August 3rd with a maximum penalty of \$250,000 per year (\$100,000 for small businesses).

A small business is an entity with average annual gross receipts of \$5,000,000 or less for the last 3 years.

A penalty may be imposed for failure to furnish a Form W-2 to an employee by the due date or failure to include the correct information. The penalty is \$50 for each failure up to a maximum of \$100,000.

Higher penalties of at least \$100 per document, with no maximum penalty, may be imposed for intentional disregard of the filing, or correct information reporting requirements.

Form W-2

22222		Void <input checked="" type="checkbox"/> A		a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0009			
b Employer identification number (EIN)				1 Wages, tips, other compensation B		2 Federal income tax withheld			
c Employer's name, address, and ZIP code				3 Social security wages C		4 Social security tax withheld D			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips C		8 Allocated tips E			
d Control number				9 Advance EIC payment F		10 Dependent care benefits G			
e Employee's first name and initial		Last name		Surf.		11 Nonqualified plans H			
f Employee's address and ZIP code				12a See instructions for box 12		12b I			
				13 Statutory employee <input type="checkbox"/> Retirement pay <input checked="" type="checkbox"/> K Third-party sick pay <input type="checkbox"/>		12c		12d	
				14 Other J					
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement **2008** Department of the Treasury—Internal Revenue Service
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable. For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D. Cat. No. 10134D

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- A. Amounts shown on void forms should **not** be included in W-3 totals.
- B. Enter total cash and non-cash taxable compensation. See discussion of taxable compensation.
- C. For 2008 the total of Boxes 3 and 7 should not exceed the Social Security wage base of \$102,000.
- D. For 2008, Box 4 should not exceed \$6,324.00.
- E. This amount is for information purposes only and should not be included in Boxes 1, 3, 5 or 7.
- F. Employees elect to receive these payments by filing Form W-5 with the employer. The amount should **not** be included in Boxes 1, 3 or 5.
- G. Enter amount of benefits paid or incurred under a Section 129 plan. The excess, if any, over \$5,000 must be included in Boxes 1, 3 and 5.
- H. Enter distributions from a nonqualified or a non-governmental Section 457 deferred compensation plan. The amount is also included in Box 1.
- I. See attached description of Codes.
- J. Enter any other information given to an employee. If 100% of the value of an employer-provided vehicle is included in Box 1, that amount must be separately stated and identified as such. K. See discussion on pension plan participants. Check the retirement plan box if Box 12 contains any Codes D through H, S, Y, AA and BB.
- K. See discussion on pension plan participants. Check the retirement plan box if Box 12 contains any Codes D through H, S, Y, AA and BB.

Auto Allowance

22222	Void <input type="checkbox"/>	a Employee's social security number 111-22-3333	For Official Use Only ▶ OMB No. 1545-0009		
b Employer identification number (EIN) 36-1234567		1 Wages, tips, other compensation 3000.00		2 Federal income tax withheld 840.00	
c Employer's name, address, and ZIP code ABC COMPANY 123 FIRST STREET CHICAGO, IL 60601		3 Social security wages 3000.00		4 Social security tax withheld 186.00	
		5 Medicare wages and tips 3000.00		6 Medicare tax withheld 43.50	
		7 Social security tips		8 Allocated tips	
d Control number 37		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial MARK R.		Last name CARLSON		Suff.	
234 ELM STREET CHICAGO, IL 60602		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other AUTO ALLOWANCE		12c	
f Employee's address and ZIP code		12d			
15 State IL	Employer's state ID number	16 State wages, tips, etc. 3000.00	17 State income tax 90.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement 2008 Department of the Treasury—Internal Revenue Service
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2% or More Shareholder-Employee Medical Insurance Premiums

22222	Void <input type="checkbox"/>	a Employee's social security number 222-33-4444	For Official Use Only ▶ OMB No. 1545-0009		
b Employer identification number (EIN) 36-1234567		1 Wages, tips, other compensation 3600.00		2 Federal income tax withheld 1000.00	
c Employer's name, address, and ZIP code ABC COMPANY 123 FIRST STREET CHICAGO, IL 60601		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial JANE N.		Last name DUNNE		Suff.	
345 OAK STREET CHICAGO, IL 60603		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other MEDICAL INSURANCE PREMIUM 3600.00		12c	
f Employee's address and ZIP code		12d			
15 State IL	Employer's state ID number	16 State wages, tips, etc. 3600.00	17 State income tax 100.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement 2008 Department of the Treasury—Internal Revenue Service
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401(k) and Personal Use of Automobile

22222		Void <input type="checkbox"/>	a Employee's social security number 333-44-5555		For Official Use Only ▶ OMB No. 1545-0009								
b Employer identification number (EIN) 36-1234567			1 Wages, tips, other compensation 102500.00		2 Federal income tax withheld 35000.00								
c Employer's name, address, and ZIP code ABC COMPANY 123 FIRST STREET CHICAGO, IL 60601			3 Social security wages 102000.00		4 Social security tax withheld 6324.00								
			5 Medicare wages and tips 106500.00		6 Medicare tax withheld 1544.25								
			7 Social security tips		8 Allocated tips								
d Control number 39			9 Advance EIC payment		10 Dependent care benefits								
e Employee's first name and initial JOSEPH		Last name FLYNN		Surf.		11 Nonqualified plans							
345 OAK STREET CHICAGO, IL 60603			12a See instructions for box 12 D 4000.00		12b		12c						
			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12d		12c		12d				
			14 Other PERSONAL USE OF AUTO 1000.00		12c		12d		12c		12d		
			f Employee's address and ZIP code		12c		12d		12c		12d		
15 State IL		Employer's state ID number		16 State wages, tips, etc. 102500.00		17 State income tax 3075.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2008** Department of the Treasury—Internal Revenue Service
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Excess Group Life Insurance

22222		Void <input type="checkbox"/>	a Employee's social security number 444-55-6666		For Official Use Only ▶ OMB No. 1545-0009								
b Employer identification number (EIN) 36-1234567			1 Wages, tips, other compensation 30000.00		2 Federal income tax withheld 8400.00								
c Employer's name, address, and ZIP code ABC COMPANY 123 FIRST STREET CHICAGO, IL 60601			3 Social security wages 30000.00		4 Social security tax withheld 1860.00								
			5 Medicare wages and tips 30000.00		6 Medicare tax withheld 435.00								
			7 Social security tips		8 Allocated tips								
d Control number 40			9 Advance EIC payment		10 Dependent care benefits								
e Employee's first name and initial MARY		Last name GRANT		Surf.		11 Nonqualified plans							
564 BIRCH DRIVE CHICAGO, IL 60605			12a See instructions for box 12 C 200.00		12b		12c						
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12d		12c		12d				
			14 Other		12c		12d		12c		12d		
			f Employee's address and ZIP code		12c		12d		12c		12d		
15 State IL		Employer's state ID number		16 State wages, tips, etc. 30000.00		17 State income tax 900.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2008** Department of the Treasury—Internal Revenue Service
 Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable. For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D. Cat. No. 10134D

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Void

22222		Void <input checked="" type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN) 36-1234567			1 Wages, tips, other compensation 500000.00		2 Federal income tax withheld 112000.00		
c Employer's name, address, and ZIP code ABC COMPANY 123 FIRST STREET CHICAGO, IL 60601			3 Social security wages 254600.00		4 Social security tax withheld		
			5 Medicare wages and tips 500000.00		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number 41			9 Advance EIC payment		10 Dependent care benefits		
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12	
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement

2008

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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Cat. No. 10134D

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Form W-3

DO NOT STAPLE

33333	a Control number	For Official Use Only ▶ OMB No. 1545-0008	
b Kind of Payer A	941 <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>
	CT-1 <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Medicare gov. emp. <input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	944 <input type="checkbox"/>
B			944 <input type="checkbox"/>
c Total number of Forms W-2		d Establishment number	
e Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld
f Employer's name		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
		9 Advance EIC payments	10 Dependent care benefits
		11 Nonqualified plans	12 Deferred compensation
		E	
		D	
g Employer's address and ZIP code		13 For third-party sick pay use only	
h Other EIN used this year		14 Income tax withheld by payer of third-party sick pay	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
		18 Local wages, tips, etc.	19 Local income tax
Contact person		Telephone number ()	For Official Use Only
Email address		Fax number ()	

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

Form **W-3 Transmittal of Wage and Tax Statements** **2008**

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration.

Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

- A. Mark only one box.
- B. Number of completed Forms W-2, **not** counting voids.
- C. Total amounts reported in corresponding boxes on attached Forms W-2, **excluding** voids.
- D. Enter the amount of income tax withheld by third parties of sick pay on payments to your employees. This amount is included in Box 2, and also must be separately shown here.
- E. Third-party payers of sick pay filing Third-Party Sick Pay Recap Forms W-2 and W-3 must enter "Third-Party Sick Pay Recap" in this box.

Form W-2c

DO NOT CUT, FOLD, OR STAPLE THIS FORM

a Tax year/Form corrected 2008 / W-2		44444	For Official Use Only ▶ OMB No. 1545-0008				
b Employee's correct SSN 999-88-7777		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>	d Employer's Federal EIN 36-1234567				
e Employee's first name and initial JEFF		Last name JACOBS	g Employer's name, address, and ZIP code ABC COMPANY 123 FIRST STREET CHICAGO, IL 60601				
f Employee's address and ZIP code 567 MAIN STREET CHICAGO, IL 60606							
Complete boxes h and/or i only if incorrect on last form filed. ▶		h Employee's incorrect SSN	i Employee's name (as incorrectly shown on previous form)				
Note: Only complete money fields that are being corrected (except MQGE).							
Previously reported		Correct information		Previously reported		Correct information	
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld		2 Federal income tax withheld	
3 Social security wages 70000.00		3 Social security wages 102500.00		4 Social security tax withheld 28000.00		4 Social security tax withheld 35000.00	
5 Medicare wages and tips 70000.00		5 Medicare wages and tips 102000.00		6 Medicare tax withheld 4340.00		6 Medicare tax withheld 6324.00	
7 Social security tips 70000.00		7 Social security tips 106500.00		8 Allocated tips 1015.00		8 Allocated tips 1544.25	
9 Advance EIC payment		9 Advance EIC payment		10 Dependent care benefits		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		12a See instructions for box 12		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12b	
14 Other (see instructions)		14 Other (see instructions)		12c		12c	
				12d		12d	
State Correction Information							
Previously reported		Correct information		Previously reported		Correct information	
15 State		15 State		15 State		15 State	
Employer's state ID number		Employer's state ID number		Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.		16 State wages, tips, etc.		16 State wages, tips, etc.		16 State wages, tips, etc.	
17 State income tax		17 State income tax		17 State income tax		17 State income tax	
Locality Correction Information							
18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax		19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name		20 Locality name		20 Locality name	

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

Copy A—For Social Security Administration

Form **W-2c** (Rev. 1-2006)

Corrected Wage and Tax Statement

Cat. No. 61437D Department of the Treasury Internal Revenue Service

Form W-3c

DO NOT CUT, FOLD OR STAPLE

a Tax year/Form corrected 2008 / W- 3		55555		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's name, address, and ZIP code ABC COMPANY 123 FIRST STREET CHICAGO, IL 60601			c Kind of Payer 941/941-SS <input checked="" type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> 944/944-SS <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		
d Number of Forms W-2c 1		e Employer's Federal EIN 36-1234567		f Establishment number	
g Employer's state ID number		h Employer's incorrect Federal 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.	
1 Wages, tips, other compensation 70000.00		1 Wages, tips, other compensation 102500.00		2 Federal income tax withheld 28000.00	
3 Social security wages 70000.00		3 Social security wages 102000.00		4 Social security tax withheld 4340.00	
5 Medicare wages and tips 70000.00		5 Medicare wages and tips 106500.00		6 Medicare tax withheld 1015.00	
7 Social security tips		7 Social security tips		8 Allocated tips	
9 Advance EIC payments		9 Advance EIC payments		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		12a-d (Coded items)	
14 Inc. tax W/H by 3rd party sick pay payer		14 Inc. tax W/H by 3rd party sick pay payer		12a-d (Coded items)	
16 State wages, tips, etc.		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		18 Local wages, tips, etc.		19 Local income tax	
Explain decreases here:					
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
If "Yes," give date the return was filed ▶ JANUARY 15, 2009					
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 ▶	
Contact person		Telephone number ()		For Official Use Only	
Email address		Fax number ()			

Purpose of Form

Use this form to transmit Copy A of Form(e) W-2c, Corrected Wage and Tax Statement (Rev. 1-2006). 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 or social security number (SSN). See the separate Instructions for Forms W-2c and W-3c for information on completing this form.

When To File

File this form and Copy A of Form(e) 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 16767-3333**

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 16702-7997**

Form **W-3c** (Rev. 1-2006)

Transmittal of Corrected Wage and Tax Statements

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

Cat. No. 10164R

Department of the Treasury
 Internal Revenue Service