



Social Security

Employer MENU

Helpful Hints To Forms W-2c/W-3c Filing

Helpful Hints

- File Forms W-2c (Corrected Wage and Tax Statement) and W-3c (Transmittal of Corrected Wage and Tax Statement) as soon as possible after you discover an error. Also, provide a Form W-2c to the employee as soon as possible.
- To correct a Form W-2 you have already submitted, file a Form W-2c with a separate Form W-3c for each year needing correction.
- File a Form W-3c whenever you file a Form W-2c, even if you are only filing a Form W-2c to correct an employee's name or Social Security number (SSN).
- Follow the General Instructions for Forms W-2c/W-3c .
- If you use your own software to prepare and submit paper Forms W-2c, follow the instructions in Social Security's Information for Software Developers.
- If you expect to file 250 or more W-2cs during a calendar year, you are now required to file them electronically. (W-2cs for years before 2002 are not counted for purposes of the new threshold.) Submitters must follow the formatting specifications in Social Security's Specifications for Filing Forms W-2 Electronically (EFW2). If you believe the 250 threshold requirements (published in Internal Revenue Service (IRS) Pub. 1223 ) will create a hardship, contact the IRS Employer Call Site in Martinsburg, West Virginia, toll-free at (866) 455-7438 about the possibility of a waiver.

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

- If you reported your EIN incorrectly, please file a W-3c to correct it.

- Make sure you use the Employer Identification Number (EIN) issued by IRS on all Forms W-2c/W-3c. Note: The same EIN number should be used on the Form 941-x, Supporting Statement to Correction Information, when applicable.

- When you discover an error on a previously filed Form 941, you must:
 - Correct that error using Form 941-X;
 - File a separate Form 941-X for each Form 941 you are correcting;
and
 - File a Form 941-X separately. Do not file a Form 941-X with a Form 941.