

**Revenue
Procedure
2002-51**

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**General Rules and
Specifications For Substitute
Forms W-2c and W-3c**



Department of the Treasury
Internal Revenue Service

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Note: This revenue procedure will be reprinted as the next revision of IRS Publication 1223, *General Rules and Specifications for Substitute Forms W-2c and W-3c*.

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Section 1 — Purpose.

.01 The purpose of this revenue procedure is to state the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) relating to substitutes for **Form W-2c**, *Corrected Wage and Tax Statement*, and **Form W-3c**, *Transmittal of Corrected Wage and Tax Statements*, for:

- Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS and SSA, and

- Using official or acceptable substitute forms to furnish information to recipients.

.02 The official IRS Form W-2c is a six-part form and the official IRS Form W-3c is a one-part form. **Paper substitutes conforming to the specifications contained in this document may be privately-printed without the prior approval of the IRS or the SSA.**

Note: *Both paper substitute forms filed with the SSA and those furnished to employees that do not conform totally to these specifications are not acceptable. Forms W-2c (Copy A) and Forms W-3c that do not conform may be returned. In addition, penalties may be assessed.*

.03 Forms should not be submitted to either the IRS or the SSA for specific approval. If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, state your understanding and interpretation of the specification, and enclose an example of the form (if appropriate) to:

Internal Revenue Service
Attn: Substitute Forms Program
W:CAR:MP:FP:S:SP
1111 Constitution Ave., NW
Room 6411 IR
Washington, DC 20224

You may also contact the Substitute Forms Program Unit via e-mail at **taxforms@irs.gov*. Please enter “Substitute Forms” on the Subject Line.

Note: *Allow at least 45 days for the IRS to respond.*

Section 2 — Nature of Changes.

.01 The following changes have been made since the last revision (March 1995) of Publication 1223:

- The text and exhibits have been extensively updated throughout the publication.
- A new checkbox, “Third-party sick pay,” has been added to box 13 of Form W-2c and box c, “Kind of Payer,” on Form W-3c.
- A Form W-3c is required to be included whenever you file a Form W-2c with the Social Security Administration (SSA), even if you are only filing Form W-2c to correct an employee’s name and/or social security number (SSN).
- Copy A of Form W-2c and Form W-3c must be printed on 8.5-inch by 11 inch paper using the revised formats and nonreflective black ink. Form identification numbers “44444” and “55555”, respectively, were added to the top of Forms W-2c and W-3c.
- Filers are instructed to use 12-point Courier font (SSA-preferred) for data entries in order to facilitate processing.

Section 3 — Filing Forms W-2c and W-3c on Magnetic Media or Electronically

.01 Employers with less than 250 Forms W-2 to be corrected are encouraged to file electronically or use magnetic media for filing Forms W-2c (Copy A) with the SSA. Employers **must** use magnetic or electronic media for filing with the SSA if they file 250 or more Forms W-2c (Copy A) during a calendar year.

.02 To submit Forms W-2c on magnetic media or electronically, contact the Employer Service Liaison Officer (ESLO) for your state. Call 1-800-772-6270 for your ESLO’s phone number. Specifications for filing Form W-2c on magnetic media or electronically are contained in SSA’s **MMREF-2, Magnetic Media Reporting and Electronic Filing of W-2c Information**. As noted above, employers filing less than 250 Forms W-2c are not required to file on magnetic media or electronically. However, doing so will enhance the timeliness and accuracy of forms processing.

.03 You can also get information from the SSA’s Business Services Online (BSO). You can access BSO by visiting the SSA Website at *www.ssa.gov/employer* or by calling 410-966-4105 (not a toll-free number). Call the SSA at 1-888-772-2970 if you experience problems using BSO. Information available includes Forms W-2c magnetic media filing instructions, information on electronic filing, selected IRS and SSA forms and publications, and general topics about information reporting. BSO can also be used to ask questions about those same items.

Section 4 — General Requirements for Substitute Paper Copies of Forms W-2c (Copy A) and W-3c That Payers Submit to SSA

.01 Include the OMB Number on Forms W-2c (Copy A) and Form W-3c in the same location as on the official form.

.02 The words “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” **must** be printed on all Forms W-2c (Copy A) and Form W-3c.

.03 The Government Printing Office (GPO) symbol **not** be printed on substitute Forms W-2c (Copy A) and Form W-3c.

.04 The Catalog Number (Cat. No.) shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.

.05 The SSA addresses must be printed on the front of Form W-3c below the body of the form (see Exhibit B). They are:

If you use the **U.S. Postal Service**:

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

If you use a **carrier other than the U.S. Postal Service**:

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

.06 The sequence for assembling the copies of Form W-2c is:

Copy A — For Social Security Administration
Copy 1 — For State, City, or Local Tax Department
Copy B — To Be Filed With Employee's FEDERAL Tax Return
Copy C — For EMPLOYEE'S RECORDS
Copy 2 — To Be Filed With Employee's State, City, or Local Income Tax Return
Copy D — For Employer

.07 Substitute form printers are **required** to include their Employer Identification Numbers (EINs) to the left of "Department of the Treasury" in the lower right of Forms W-2c and W-3c in place of "Cat. No."

.08 Employers may file privately-printed Forms W-2c (Copy A) and Form W-3c with the SSA. The substitute form must be an **exact** replica of the IRS-printed form with respect to layout and content.

.09 The back of substitute Forms W-2c (Copy A) and Form W-3c must be free of all printing.

.10 In addition:

- Hot wax and cold carbon spots are not permitted on any of the internal form plies.
- Color and paper quality for Copy A (cut sheets and continuous pinfeed forms) as specified by JCP Code 0-25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond.
Note: *Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.*
- Chemical transfer paper is permitted for Copy A only if:
 - (a) chemically-**backed**;
 - (b) you do not use carbon-coated forms; and
 - (c) chemically-transferred images are black.
- All copies must be **clearly legible**. **Interleaved carbon** should be black and must be of good quality to assure legibility on all copies and to avoid smudging. Fading must be minimized to assure legibility.
- All copies should be legible and able to be photocopied.
- The contractor must initiate or have a quality control program to assure OCR ink density. The forms must be printed in non-reflective black ink.

.11 Type must be substantially identical in size and shape to the official form. All rules are either 1/2-point or 3/4-point. Rules must be identical to those on the official IRS form.

Note: *The form identifying number must be nonreflective carbon-based black ink in OCR A font.*

.12 Two official Forms W-2c or one W-3c are contained on a single page that is 8.5 inches wide (exclusive of any snap stubs) by 11 inches deep. The width of a substitute form must be 7.5 inches. See Exhibits A and B.

.13 Forms W-2c (Copy A) of privately-printed, continuous substitute forms must be perforated at each 11" page depth. No perforations are allowed between the forms on a single page of Copies A.

Note: *Perforations are required between all the other individual copies (Copies 1, B, C, 2, and D).*

Section 5 — Requirements for Substitute Privately-Printed Forms W-2c (Copies B, C, and 2) Furnished to Employees

.01 All employers (including those who file on magnetic media or electronically) must furnish employees with at least two copies of Form W-2c (three or more for employees required to file a state, city, or local income tax return).

.02 The paper for all copies **must** be white and printed in black ink. The substitute Copy B (or its equal), which employees are instructed to attach to their federal income tax returns, must be at least 12-pound paper (basis 17 x 22-500). Other copies furnished to the employee must be at least 9-pound paper (basis 17 x 22-500).

.03 Interleaved carbon and chemical transfer paper for employee copies **must** be clearly legible, have the capability to be photocopied, and not fade to such a degree as to preclude legibility and the ability to photocopy.

.04 Type must be substantially identical in size and shape to that on the official form.

.05 Substitute forms for employees need to contain only the payment boxes and captions that are applicable. These boxes, box numbers, and box titles **must**, when applicable, match the IRS-printed form. In all cases, the employee name, address, and SSN must be present.

.06 The dimensions of these copies (Copies B, C, and 2), but not Copy A, may be expanded from the dimensions of the official form to allow space for conveying additional information. Also, on these copies (Copies B, C, and 2), the size of the boxes may be adjusted. This may permit the employer to eliminate other statements or notices that would otherwise be furnished to employees.

.07 The **maximum** allowable dimensions for employee copies of Form W-2c are no more than 6.5 inches deep by 8.5 inches wide. The **minimum** allowable dimensions for employee copies of Form W-2c are 2.67 inches deep by 4.25 inches wide.

Note: *These maximum and minimum size specifications are subject to future change.*

.08 Either horizontal or vertical format is permitted for substitute employee copies of Forms W-2c. That is, the width of the form may be either greater or less than the depth of the form.

.09 All copies of Form W-2c **must** clearly show the form number and the form title prominently displayed together in one area of the form. It is recommended (but not required) that this be located on the bottom left of Form W-2c. The reference to the "Department of the Treasury — Internal Revenue Service" **must** be on all copies of Form W-2c. It is recommended (but not required) that this be located on the bottom right of Form W-2c.

.10 If the substitute Forms W-2c are *not labeled* as to the disposition of the copies, then written notification **must** be provided to each employee as specified below:

- The first copy of Form W-2c (Copy B) is filed with the employee's federal tax return.
- The second copy of Form W-2c (Copy C) is for the employee's records.
- If applicable, the third copy (Copy 2) of Form W-2c is filed with the employee's state, city, or local income tax return.

If the substitute Forms W-2c are *labeled*, the forms **must** contain the applicable description as stated on the official form.

.11 Instructions similar to those on the back of Form W-2c (Copy C) of the official form must be provided to each employee.

Section 6 — Instructions for Employers

.01 Privately-printed substitute Forms W-2c are not required to contain a copy to be retained by employers (Copy D). However, employers **must** be prepared to verify or duplicate this information if the IRS or the SSA requests it. Paper filers who do not keep Copy D of Form W-2c should be able to generate a facsimile of Form W-2c (Copy A) in case of loss.

.02 If Copy D is provided for the employer, instructions contained on the back of Copy D of the official form must appear on the back of the substitute form. If Copy D is not provided, these instructions must be furnished to the employer on a separate statement.

.03 Only originals or compliant substitute copies of Forms W-2c and Forms W-3c may be filed with the SSA. CARBON COPIES AND PHOTOCOPIES ARE NOT ACCEPTABLE.

.04 Employers should type or machine print entries on non-laser generated forms whenever possible and provide good quality data entries by using a high quality type face, inserting data in the middle of blocks that are well separated from other printing and guidelines, and taking any other measures that will guarantee clear, sharp images.

.05 Because employers must file a machine-scannable Form W-2c, be aware of the following requirements. Use 12-point Courier (SSA-preferred) font for data entries. Proportional-spaced fonts are unacceptable. You must refrain from printing any data in the top margin of the forms

.06 The employer must also furnish payee copies of Forms W-2c (Copies B, C, and 2) that are legible and capable of being photocopied (by the employee).

.07 When Forms W-2c or W-3c are typed, black ink **must** be used with no script type, inverted font, italics or dual-case alpha characters.

.08 The filer's Employer Identification Number (EIN) **must** be entered in box e of Form W-3c and is a preferred entry in box e of Form W-2c.

.09 The employer's name, address, EIN, and state ID number may be preprinted.

Section 7 — OMB Requirements for Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

- The OMB approves all IRS tax forms that are subject to the Act.
- Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown in the exhibits.)
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

.02 This information must be provided to any users of official or substitute IRS forms or instructions.

.03 The OMB requirements for **substitute** IRS forms are:

- Any substitute form or substitute statement to a recipient must show the OMB number as it appears on the official IRS form.
- For Form W-3c and Copy A of Form W-2c, the OMB number must appear exactly as shown on the official IRS form.
- For any copy other than Copy A, the OMB number must use one of the following formats.
 1. OMB No. XXXX-XXXX (preferred) or
 2. OMB # XXXX-XXXX (acceptable).

.04 All substitute Forms W-3c and Copy A of Form W-2c must state, “For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.” If no instructions are provided to users of your forms, you must furnish them the exact text of the Privacy Act and Paperwork Reduction Act Notice.

Section 8 — Reproducible Copies of Forms

.01 You can order official IRS forms and information copies of federal tax materials by calling the IRS Distribution Center at 1-800-829-3676. Other ways to get federal tax material include:

- The Internet.
- CD-ROM.
- GPO Superintendent of Documents Bookstores.

Note: *Several IRS forms are provided electronically on the IRS Website and on the federal tax forms CD-ROM, but Form W-3c and Copy A of Form W-2c downloaded from these sources cannot be used for filing because fileable forms must comply with specifications contained in this publication. These forms contain special scannable requirements.*

.02 You can access the IRS Website on the Internet via:

- File Transfer Protocol (FTP) using *ftp.irs.gov* or
- World Wide Web by using *www.irs.gov*

.03 The IRS also offers an alternative to downloading electronic files and provides current and prior-year access to tax forms and instructions through its federal tax forms CD-ROM. Order **Pub. 1796, IRS Federal Tax Products CD-ROM**, by using the IRS’ Internet Website at **www.irs.gov/cdorders** or by calling 1-877-CDFORMS (1-877-233-6767).

Section 9 — Effect on Other Revenue Procedures

.01 Revenue Procedure 95-18, 1995-1 C.B. 657 (reprinted as Publication 1223, Rev 3-95), is superseded.

Section 10 — Exhibits

Exhibit A

a Tax year/Form corrected / W-2		44444	Void <input type="checkbox"/>	For Official Use Only ▶ OMB No. 1545-0008	
b Employee's name, address, and ZIP code			<input type="checkbox"/> Corrected name (if checked, also complete box h)	c Employer's name, address, and ZIP code	
d Employee's correct SSN	Complete boxes g and/or h (below) only if incorrect on last form filed.		e Employer's Federal EIN	f Employer's state ID number	
g Employee's incorrect SSN	h 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	
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld	
3 Social security wages		3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld	
7 Social security tips		7 Social security tips		8 Allocated tips	
.....		
.....		
.....			13 Statutory employee <input type="checkbox"/>	
.....			13 Retirement plan <input type="checkbox"/>	
.....			13 Third-party sick pay <input type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Copy A—For Social Security Administration
 Form **W-2c** (Rev. 12-2001) **Corrected Wage and Tax Statement** Department of the Treasury
Cat. No. 61437D Internal Revenue Service

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

Exhibit B

a Tax year/Form corrected / W-.....	55555	For Official Use Only ▶ OMB No. 1545-0008	
b Employer's name, address, and ZIP code		c Kind of Payer ▶	
		941/941-SS <input type="checkbox"/> Military <input type="checkbox"/> 943 <input type="checkbox"/> Sec. 218 <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	e Employer's Federal 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 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	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 Advance EIC payments	9 Advance EIC payments	10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqualified plans	12a-d (Coded items)	12a-d (Coded items)
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 a 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 ▶	
Contact person		Telephone number ()	
E-mail address		Fax number ()	
		For Official Use Only	

Changes To Note

Scannable Forms W-2c and W-3c. Forms W-2c and W-3c have been reformatted to allow scanning of paper forms by machine (optical character recognition equipment). Copy A of Form W-2c and Form W-3c must be printed on 8.5-inch by 11-inch paper using their revised formats and nonreflective black ink.

Prior year corrections. The box numbers (1-19) shown above relate to box labels on the 2001 Form W-2. If you are correcting a Form W-2 for a year prior to 2001, report the old box number shown on the incorrect Form W-2 on Form W-2c, but show the new box number on Form W-3c. For example, if you are correcting an entry in box 13 for a 2000 Form W-2, label one of the empty boxes on Form W-2c as "13—Codes" and enter the original and corrected amounts and their codes. However, on Form W-3c, enter those totals in box "12a-d (Coded items)."

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 18767-3333

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 18702-7997

DO NOT CUT, FOLD, OR STAPLE

Department of the Treasury
Internal Revenue Service

Form **W-3c** (Rev. 12-2001) **Transmittal of Corrected Wage and Tax Statements**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 10164R

Printed on recycled paper