

## **HIGHLIGHTS OF THIS ISSUE**

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

### **INCOME TAX**

#### **Notice 2012-26, page 847.**

**Modification of Notice 2008-40; deduction for energy efficient commercial buildings.** This notice modifies Notice 2006-52, 2006-1 C.B. 1175, and Notice 2008-40, 2008-1 C.B. 725, by providing an additional set of energy savings percentages that taxpayers may use to qualify for a partial section 179D deduction under the permanent rule for property placed in service on or after the effective date of the notice. Specifically, the applicable energy savings percentages provided under this notice are 25 percent for the interior lighting system, 15 percent for the HVAC and hot water systems, and 10 percent for the building envelope. Notice 2006-52, as clarified and amplified by Notice 2008-40, modified.

#### **Rev. Proc. 2012-22, page 853.**

**General rules and specifications for substitute forms W-2c and W-3c.** This procedure provides specifications for the private printing of red-ink and black-and-white paper substitutes for the 2011 revision of Form W-2c, *Corrected Wage and Tax Statement*, and Form W-3c, *Transmittal of Corrected Wage and Tax Statements*. It will be reproduced as the next revision of Publication 1223. Rev. Proc. 2010-43 superseded.

### **EMPLOYEE PLANS**

#### **Notice 2012-28, page 850.**

**Weighted average interest rate update; corporate bond indices; 30-year Treasury securities; segment rates.** This notice contains updates for the corporate bond weighted average interest rate for plan years beginning in April 2012; the 24-month average segment rates; the funding transitional segment rates applicable for April 2012; and the minimum present value transitional rates for March 2012.

### **EMPLOYMENT TAX**

#### **Rev. Proc. 2012-22, page 853.**

**General rules and specifications for substitute forms W-2c and W-3c.** This procedure provides specifications for the private printing of red-ink and black-and-white paper substitutes for the 2011 revision of Form W-2c, *Corrected Wage and Tax Statement*, and Form W-3c, *Transmittal of Corrected Wage and Tax Statements*. It will be reproduced as the next revision of Publication 1223. Rev. Proc. 2010-43 superseded.

### **EXCISE TAX**

#### **Notice 2012-27, page 849.**

This notice provides guidance relating to the application of the tax imposed by section 4043 of the Code on fuel used in fractional program aircraft. Section 4043 was added to the Code by section 1103 of the FAA Modernization and Reform Act of 2012 (Act) (Pub. L. 112-95) and applies to fuel used after March 31, 2012.

Actions Relating to Court Decisions is on the page following the Introduction.  
Finding Lists begin on page ii.



# The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and en-

force the law with integrity and fairness to all.

## Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

### **Part I.—1986 Code.**

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

### **Part II.—Treaties and Tax Legislation.**

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

### **Part III.—Administrative, Procedural, and Miscellaneous.**

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

### **Part IV.—Items of General Interest.**

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

# Actions Relating to Decisions of the Tax Court

It is the policy of the Internal Revenue Service to announce at an early date whether it will follow the holdings in certain cases. An Action on Decision is the document making such an announcement. An Action on Decision will be issued at the discretion of the Service only on unappealed issues decided adverse to the government. Generally, an Action on Decision is issued where its guidance would be helpful to Service personnel working with the same or similar issues. Unlike a Treasury Regulation or a Revenue Ruling, an Action on Decision is not an affirmative statement of Service position. It is not intended to serve as public guidance and may not be cited as precedent.

Actions on Decisions shall be relied upon within the Service only as conclusions applying the law to the facts in the particular case at the time the Action on Decision was issued. Caution should be exercised in extending the recommendation of the Action on Decision to similar cases where the facts are different. Moreover, the recommendation in the Action on Decision may be superseded by new legislation, regulations, rulings, cases, or Actions on Decisions.

Prior to 1991, the Service published acquiescence or nonacquiescence only in

certain regular Tax Court opinions. The Service has expanded its acquiescence program to include other civil tax cases where guidance is determined to be helpful. Accordingly, the Service now may acquiesce or nonacquiesce in the holdings of memorandum Tax Court opinions, as well as those of the United States District Courts, Claims Court, and Circuit Courts of Appeal. Regardless of the court deciding the case, the recommendation of any Action on Decision will be published in the Internal Revenue Bulletin.

The recommendation in every Action on Decision will be summarized as acquiescence, acquiescence in result only, or nonacquiescence. Both “acquiescence” and “acquiescence in result only” mean that the Service accepts the holding of the court in a case and that the Service will follow it in disposing of cases with the same controlling facts. However, “acquiescence” indicates neither approval nor disapproval of the reasons assigned by the court for its conclusions; whereas, “acquiescence in result only” indicates disagreement or concern with some or all of those reasons. “Nonacquiescence” signifies that, although no further review was sought, the Service does not agree with the holding of the court and, generally,

will not follow the decision in disposing of cases involving other taxpayers. In reference to an opinion of a circuit court of appeals, a “nonacquiescence” indicates that the Service will not follow the holding on a nationwide basis. However, the Service will recognize the precedential impact of the opinion on cases arising within the venue of the deciding circuit.

The Actions on Decisions published in the weekly Internal Revenue Bulletin are consolidated semiannually and appear in the first Bulletin for July and the Cumulative Bulletin for the first half of the year. A semiannual consolidation also appears in the first Bulletin for the following January and in the Cumulative Bulletin for the last half of the year.

The Commissioner does ACQUIESCE IN RESULT ONLY in the following decision:

**Alan Baer Revocable Trust v. United States,<sup>1</sup>**

105 AFTR 2d 1544,  
2010-1 USTC ¶ 60,590 (D. Neb. 2010)

<sup>1</sup> Acquiescence in result only relating to the court's holding that stock includible in the Decedent's gross estate qualifies for the marital deduction under section 2056(b)(7) of the Code when the stock is subject to contingent bequests.



# Part III. Administrative, Procedural, and Miscellaneous

## Modification of Notice 2008–40; Deduction for Energy Efficient Commercial Buildings

### Notice 2012–26

#### SECTION 1. PURPOSE

This notice modifies Notice 2006–52, 2006–1 C.B. 1175, and Notice 2008–40, 2008–1 C.B. 725, which clarified and amplified Notice 2006–52. This notice sets forth additional guidance relating to the deduction for energy efficient commercial buildings under § 179D and is intended to be used with Notice 2006–52 and Notice 2008–40.

On June 26, 2006, the Service published Notice 2006–52, which provides, among other things, the requirements for achieving a partial deduction under the permanent rule for (1) interior lighting systems, (2) heating, cooling, ventilation, and hot water systems, and (3) the building envelope. Specifically, Notice 2006–52 requires that for a partial deduction (other than a deduction under the interim lighting rule described below), the system must reduce the total annual energy and power costs with respect to the combined usage of the building’s heating, cooling, ventilation, hot water, and interior lighting systems by at least a specified percentage as compared to a Reference Building that meets the minimum requirements of Standard 90.1–2001<sup>1</sup> (the energy savings percentages). The energy savings percentages prescribed in Notice 2006–52 were 16<sup>2</sup>/<sub>3</sub> percent for each of the three systems.

On April 7, 2008, the Service published Notice 2008–40, which provided alternative energy savings percentages that taxpayers could use to qualify for the partial deduction under the permanent rule. The energy savings percentages provided in Notice 2008–40 are 10 percent for the building envelope and 20 percent for interior lighting systems and heating, cooling, ventilation, and hot water systems.

This notice provides an additional set of energy savings percentages that taxpayers

may use to qualify for a partial deduction under the permanent rule.

#### SECTION 2. BACKGROUND

Section 1331, Title XIII of the Energy Policy Act of 2005, Pub. L. No. 109–58, 119 Stat. 594 (Aug. 8, 2005), enacted § 179D of the Code, which provides a deduction with respect to energy efficient commercial buildings. As originally enacted, § 179D applied to property placed in service after January 1, 2006 and before January 1, 2008. Section 204, Div. A, Title II of the Tax Relief and Health Care Act of 2006, Pub. L. No. 109–432, 120 Stat. 2922 (Dec. 20, 2006), extended the § 179D deduction to apply to property placed in service before January 1, 2009. Section 303, Div. B, Title III of the Emergency Economic Stabilization Act of 2008, Pub. L. No. 110–343, 122 Stat. 3845 (October 8, 2008), further extended the § 179D deduction to apply to property placed in service before January 1, 2014.

Section 179D(a) allows a deduction to a taxpayer for part or all of the cost of energy efficient commercial building property that the taxpayer places in service. Section 179D(c)(1) defines “energy efficient commercial building property” as depreciable property that satisfies each of the following conditions: (1) the property is installed on or in any building that is located in the United States and is within the scope of Standard 90.1–2001; (2) the property is installed as part of the interior lighting systems; the heating, cooling, ventilation, and hot water systems; or the building envelope; and (3) it is certified that the interior lighting systems, heating, cooling, ventilation, and hot water systems, and the building envelope that have been incorporated into the building, or that the taxpayer plans to incorporate into the building subsequent to the installation of such property, will reduce the total annual energy and power costs with respect to the combined usage of the building’s heating, cooling, ventilation, hot water, and interior lighting systems by 50 percent or more as compared to a Reference Building that

meets the minimum requirements of Standard 90.1–2001.

Section 179D(b) provides that the maximum amount of the § 179D deduction shall not exceed the excess (if any) of (i) the product of \$1.80 and the square footage of the building, over (ii) the aggregate amount of the § 179D deductions allowed with respect to the building for all prior taxable years.

In the event that the installation of energy efficient commercial building property does not achieve the 50-percent reduction in total annual energy and power costs required by § 179D(c)(1)(D), § 179D(d)(1) provides for a partial deduction, in an amount not to exceed the product of \$0.60 and the square footage of the building, for each system that satisfies the requirements § 179D(d)(1) (the permanent rule). While the taxpayer may claim a partial § 179D deduction for each system, the taxpayer may not claim partial deductions that in total exceed the overall limitation of (i) the product of \$1.80 and the square footage of the building, over (ii) the aggregate amount of the § 179D deductions allowed with respect to the building for all prior taxable years.

Section 179D(f) provides an interim lighting rule, which is an alternate method of calculating a partial deduction for interior lighting systems. This rule provides a partial deduction for part or all of the cost of certain energy efficient commercial building property installed as part of a lighting system that reduces the lighting power density of the building by more than 25 percent (50 percent in the case of a warehouse).

#### SECTION 3. CHANGES RELATING TO PARTIALLY QUALIFYING PROPERTY

Under the permanent rule, property that would be energy efficient commercial building property but for the failure to achieve the target 50-percent reduction in energy and power costs required under § 179D(c)(1)(D) is partially qualifying commercial building property if it is in-

<sup>1</sup> Any reference in this notice to Standard 90.1–2001 should be treated as a reference to ANSI/ASHRAE/IESNA Standard 90.1–2001, Energy Standard for Buildings Except Low-Rise Residential Buildings, developed for the American National Standards Institute by the American Society of Heating, Refrigerating, and Air Conditioning Engineers and the Illuminating Engineering Society of North America (as in effect on April 2, 2003, including addenda 90.1a–2003, 90.1b–2002, 90.1c–2002, 90.1d–2002, and 90.1k–2002 as in effect on that date).

stalled as part of a system that satisfies the applicable energy savings percentage.

.01 *Energy Savings Percentages Provided in Notice 2006–52.* Section 2.03(1)(a) of Notice 2006–52 provides that property installed as part of the interior lighting system is partially qualifying property under the permanent rule if the installation of such property will reduce the total annual energy and power costs with respect to the combined usage of the building’s heating, cooling, ventilation, hot water, and interior lighting systems by 16<sup>2</sup>/<sub>3</sub> percent or more as compared to a Reference Building that meets the minimum requirements of Standard 90.1–2001. Notice 2006–52 provides an identical rule for heating, cooling, ventilation and hot water systems in section 2.04(1), and for the building envelope in section 2.05(1). Thus, the applicable energy savings percentage under Notice 2006–52 is 16<sup>2</sup>/<sub>3</sub> percent for each of the three systems.

.02 *Energy Savings Percentages Provided in Notice 2008–40.* Section 7.01 of Notice 2008–40 provides that when calculating a partial deduction for the building envelope, a taxpayer may apply section 2.05 of Notice 2006–52 by substituting “10” for “16<sup>2</sup>/<sub>3</sub>” in section 2.05(1) of such notice. However, a taxpayer that makes this substitution must apply sections 2.03 (relating to the partial deduction for interior lighting systems) and 2.04 (relating to the partial deduction for heating, cooling, ventilation, and hot water systems) of Notice 2006–52 by substituting “20” for “16<sup>2</sup>/<sub>3</sub>” in section 2.03(1)(a) and section 2.04(1) of such notice, respectively.

Thus, the alternative energy savings percentages permitted under Notice 2008–40 are 20 percent for the interior lighting system and the heating, cooling, ventilation, and hot water systems, and 10 percent for the building envelope.

Section 7.01 of Notice 2008–40 also provides that if § 179D is extended beyond December 31, 2008, taxpayers should use these updated energy savings percentages to determine whether property placed in service after December 31, 2008, is partially qualifying property. Accordingly, the energy savings percentages provided in Notice 2006–52 (16<sup>2</sup>/<sub>3</sub> for each system) may not be used to determine whether property placed in service after December 31, 2008, is partially qualifying property.

.03 *Energy Savings Percentages Provided in Current Notice.* Under this notice, when calculating a partial deduction for heating, cooling, ventilation, and hot water systems, a taxpayer may apply section 2.04 of Notice 2006–52 by substituting “15” for “16<sup>2</sup>/<sub>3</sub>” in section 2.04(1) of such notice. However, a taxpayer that makes this substitution must apply section 2.03 of Notice 2006–52 (relating to the partial deduction for interior lighting systems) by substituting “25” for “16<sup>2</sup>/<sub>3</sub>” in section 2.03(1)(a) of such notice, and must apply section 2.05 of Notice 2006–52 (relating to the partial deduction for the building envelope) by substituting “10” for “16<sup>2</sup>/<sub>3</sub>” in section 2.05(1) of such notice. Thus, the applicable energy savings percentages permitted under this notice are 25 percent for the interior lighting system, 15 percent for the

heating, cooling, ventilation, and hot water systems, and 10 percent for the building envelope.

The energy savings percentages permitted under this notice are available for property placed in service on or after the effective date of this notice. If § 179D is extended beyond December 31, 2013, the Internal Revenue Service and the Treasury Department expect, in the absence of other changes to § 179D, that the substitute energy savings percentages set forth in this notice will be the only energy savings percentages used in determining whether property placed in service after December 31, 2013, is partially qualifying property. Until December 31, 2013, taxpayers may use either the energy savings percentages provided in section 7.01 of Notice 2008–40 or the substitute energy savings percentages provided under this notice.

Notwithstanding the foregoing provisions of this section 3.03 or any other provision of this notice, if a taxpayer claims or previously claimed a partial deduction with respect to a commercial building under Notice 2006–52 or Notice 2008–40 and the system for which the deduction is or was claimed does not satisfy the applicable energy savings percentage specified for such system in this section 3.03, the taxpayer may not claim a partial deduction for any other system in the same building using the energy savings percentages permitted under this section 3.03.

The following table summarizes the energy savings percentages permitted under Notice 2006–52, Notice 2008–40 and this notice.

<b>Summary of Energy Savings Percentages Provided by IRS Guidance</b>			
	Energy Savings Percentages permitted under Notice 2006–52	Energy Savings Percentages permitted under Notice 2008–40	Energy Savings Percentages permitted under Notice 2012–26
Interior Lighting Systems	16 <sup>2</sup> / <sub>3</sub>	20	25
Heating, Cooling, Ventilation, and Hot Water Systems	16 <sup>2</sup> / <sub>3</sub>	20	15

Building Envelope	16 <sup>2</sup> / <sub>3</sub>	10	10
Effective for property placed in service	January 1, 2006 – December 31, 2008	January 1, 2006 – December 31, 2013	Effective date of Notice 2012–26 – December 31, 2013; if § 179D is extended beyond December 31, 2013, also effective (except as otherwise provided in an amendment of § 179D or the guidance thereunder) during the period of the extension

*.04 Limitation on Deduction for Partially Qualifying Property.*

(1) *In General.* A taxpayer who owns, or is a lessee of, a commercial building and installs partially qualifying energy efficient commercial building property may claim a partial deduction for each system that meets the requirements provided in sections 2.03, 2.04 and 2.05 of Notice 2006–52 (as modified by Notice 2008–40 and this notice). However, because the deduction for each such system is limited to \$0.60 per square foot, the sum of all partial § 179D deductions claimed cannot exceed the excess (if any) of (i) the product of \$1.80 and the square footage of the building, over (ii) the aggregate amount of the § 179D deductions allowed with respect to the building for all prior taxable years.

(2) *Application to Multiple Taxpayers.* If two or more taxpayers install property on or in the same building and the deduction for the cost of the property is subject to the limitation in section 3.04(1) of this notice, the aggregate amount of the § 179D deductions allowed to all such taxpayers with respect to the building shall not exceed the amount determined under section 3.04(1) of this notice.

**SECTION 4. EFFECT ON OTHER DOCUMENTS**

This notice modifies Notice 2008–40, 2008–1 C.B. 725, which clarified and amplified Notice 2006–52, 2006–1 C.B. 1175.

**SECTION 5. EFFECTIVE DATE**

This notice is effective on March 12, 2012.

**SECTION 6. DRAFTING INFORMATION**

The principal author of this notice is Jennifer C. Bernardini of the Office of Associate Chief Counsel (Passthroughs

& Special Industries). For further information regarding this notice, contact Ms. Bernardini at (202) 622–3110 (not a toll-free call).

**Fractional Aircraft Ownership Programs Fuel Surtax**

**Notice 2012–27**

This notice provides guidance relating to the application of the tax imposed by § 4043 of the Internal Revenue Code (Code) on fuel used in fractional program aircraft. Section 4043 was added to the Code by section 1103 of the FAA Modernization and Reform Act of 2012 (Act) (Pub. L. 112–95) and applies to fuel used after March 31, 2012.

Section 4043 imposes a \$0.141-per-gallon tax on any liquid used in a fractional program aircraft as fuel (1) for the transportation of a qualified fractional owner with respect to the fractional ownership aircraft program of which such aircraft is a part, or (2) with respect to the use of such aircraft on account of such a qualified fractional owner, including use in deadhead service.

In general, a fractional ownership aircraft program is a system of aircraft ownership and exchange that involves a single program manager that manages a fleet of aircraft on behalf of fractional owners. Participation in a fractional ownership aircraft program entitles the owner to fly on any of the aircraft in the program’s fleet on an on-available basis, regardless of whether the owner has an ownership interest in the aircraft in which the owner travels. The terms “fractional program aircraft,” “fractional ownership aircraft program,” and “qualified fractional owner” are defined in § 4043(c).

The following rules apply with respect to § 4043:

- Section 4043 imposes a tax at the rate of \$0.141-per-gallon on the use of any

liquid fuel in the propulsion system of a fractional program aircraft engaged in the activities described in § 4043(a).

- The fractional ownership program manager, rather than fractional owners, is liable for the tax imposed by § 4043.
- If tax is imposed by § 4043 on the fuel used in a flight, the taxes imposed by §§ 4261 and 4271 (related to amounts paid for taxable transportation) do not apply to that flight.
- Section 4043 applies in addition to any other taxes imposed on the removal, entry, use, or sale of the fuel. If tax is imposed by § 4043 on fuel used in a flight, the flight is not commercial aviation for purposes of the fuel tax imposed by § 4081.
- Fractional program aircraft are not considered used for the transportation of a qualified fractional owner, or on account of such qualified fractional owner, when they are used for flight demonstration, maintenance, or crew training. In such situations, the flight is not commercial aviation for purposes of the fuel tax imposed by § 4081. As a result, the § 4081 tax on the fuel used in the flight is imposed in the case of kerosene at the noncommercial aviation rate of \$0.219 per gallon.
- Fractional ownership program managers must report the tax imposed by § 4043 on Form 720, *Quarterly Federal Excise Tax Return*, in accordance with instructions to that form. For example, for fuel used in April, May, and June of 2012, the manager must report the tax on Form 720 for the second quarter of calendar year 2012, and must file the Form 720 by July 31, 2012.
- Persons liable for the § 4043 tax are generally required to make semi-monthly deposits of tax in accordance with § 40.6302(c)–1 of the Excise Tax Procedural Regulations. Thus, for example, the deposit covering the

first fifteen days in April 2012 is due by April 27, 2012. For further information regarding excise tax deposit requirements, see the instructions to Form 720.

The principal author of this notice is Michael H. Beker of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Mr. Beker at (202) 622-3130 (not a toll-free call).

## Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates

### Notice 2012-28

This notice provides guidance as to the corporate bond weighted average interest rate and the permissible range of interest rates specified under § 412(b)(5)(B)(ii)(II) of the Internal Revenue Code as in effect for plan years beginning before 2008. It also provides guidance on the corporate bond monthly yield curve (and

the corresponding spot segment rates), and the 24-month average segment rates under § 430(h)(2). In addition, this notice provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning before 2008, the 30-year Treasury weighted average rate under § 431(c)(6)(E)(ii)(I), and the minimum present value segment rates under § 417(e)(3)(D) as in effect for plan years beginning after 2007.

#### CORPORATE BOND WEIGHTED AVERAGE INTEREST RATE

Sections 412(b)(5)(B)(ii) and 412(l)(7)(C)(i), as amended by the Pension Funding Equity Act of 2004 and by the Pension Protection Act of 2006 (PPA), provide that the interest rates used to calculate current liability and to determine the required contribution under § 412(l) for plan years beginning in 2004 through 2007 must be within a permissible range based on the weighted average of the rates of interest on amounts invested conservatively in long term investment grade corporate bonds during the 4-year period

ending on the last day before the beginning of the plan year.

Notice 2004-34, 2004-1 C.B. 848, provides guidelines for determining the corporate bond weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability. That notice establishes that the corporate bond weighted average is based on the monthly composite corporate bond rate derived from designated corporate bond indices. The methodology for determining the monthly composite corporate bond rate as set forth in Notice 2004-34 continues to apply in determining that rate. See Notice 2006-75, 2006-2 C.B. 366.

The composite corporate bond rate for March 2012 is 4.57 percent. Pursuant to Notice 2004-34, the Service has determined this rate as the average of the monthly yields for the included corporate bond indices for that month.

The following corporate bond weighted average interest rate was determined for plan years beginning in the month shown below.

For Plan Years Beginning in		Corporate Bond Weighted Average	Permissible Range	
Month	Year		90%	to 100%
April	2012	5.55	5.00	5.55

#### YIELD CURVE AND SEGMENT RATES

Generally for plan years beginning after 2007 (except for delayed effective dates for certain plans under sections 104, 105, and 106 of PPA), § 430 of the Code specifies the minimum funding requirements that apply to single employer plans pursuant to § 412. Section 430(h)(2) specifies the interest rates that must be used to determine a plan's target normal cost and funding target. Under this provision, present value is generally determined using three 24-month average interest rates

("segment rates"), each of which applies to cash flows during specified periods. However, an election may be made under § 430(h)(2)(D)(ii) to use the monthly yield curve in place of the segment rates. Section 430(h)(2)(G) set forth a transitional rule applicable to plan years beginning in 2008 and 2009 under which the segment rates were blended with the corporate bond weighted average described above, including an election under § 430(h)(2)(G)(iv) for an employer to use the segment rates without the transitional rule.

Notice 2007-81, 2007-2 C.B. 899, provides guidelines for determining the

monthly corporate bond yield curve, and the 24-month average corporate bond segment rates used to compute the target normal cost and the funding target. Pursuant to Notice 2007-81, the monthly corporate bond yield curve derived from March 2012 data is in Table I at the end of this notice. The spot first, second, and third segment rates for the month of March 2012 are, respectively, 1.57, 4.36, and 5.18. The three 24-month average corporate bond segment rates applicable for April 2012 are as follows:

First Segment	Second Segment	Third Segment
1.90	4.90	6.01



The transitional rule of § 430(h)(2)(G) does not apply to plan years beginning after December 31, 2009. Therefore, for a plan year beginning after 2009 with a lookback month to April 2012, the funding segment rates are the three 24-month average corporate bond segment rates applicable for April 2012, listed above without blending for any transitional period.

### 30-YEAR TREASURY SECURITIES INTEREST RATES

Section 417(e)(3)(A)(ii)(II) (prior to amendment by PPA) defines the applicable interest rate, which must be used for purposes of determining the minimum present value of a participant's benefit under § 417(e)(1) and (2), as the annual

rate of interest on 30-year Treasury securities for the month before the date of distribution or such other time as the Secretary may by regulations prescribe. Section 1.417(e)-1(d)(3) of the Income Tax Regulations provides that the applicable interest rate for a month is the annual rate of interest on 30-year Treasury securities as specified by the Commissioner for that month in revenue rulings, notices or other guidance published in the Internal Revenue Bulletin.

The rate of interest on 30-year Treasury securities for March 2012 is 3.28 percent. The Service has determined this rate as the average of the daily determinations of yield on the 30-year Treasury bond maturing in February 2042.

Generally for plan years beginning after 2007, § 431 specifies the mini-

imum funding requirements that apply to multiemployer plans pursuant to § 412. Section 431(c)(6)(B) specifies a minimum amount for the full-funding limitation described in section 431(c)(6)(A), based on the plan's current liability. Section 431(c)(6)(E)(ii)(I) provides that the interest rate used to calculate current liability for this purpose must be no more than 5 percent above and no more than 10 percent below the weighted average of the rates of interest on 30-year Treasury securities during the four-year period ending on the last day before the beginning of the plan year. Notice 88-73, 1988-2 C.B. 383, provides guidelines for determining the weighted average interest rate. The following rates were determined for plan years beginning in the month shown below.

For Plan Years Beginning in		30-Year Treasury Weighted Average	Permissible Range	
<i>Month</i>	<i>Year</i>		90%	to 105%
April	2012	3.97	3.57	4.17

### MINIMUM PRESENT VALUE SEGMENT RATES

Generally for plan years beginning after December 31, 2007, the applicable interest rates under § 417(e)(3)(D) are segment rates computed without regard to a

24-month average. For plan years beginning in 2008 through 2011, the applicable interest rates are the monthly spot segment rates blended with the applicable rate under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning in 2007. Notice 2007-81 provides guidelines for determin-

ing the minimum present value segment rates. Pursuant to that notice, the minimum present value transitional segment rates determined for March 2012, taking into account the March 2012 30-year Treasury rate of 3.28 stated above, are as follows:

For Plan Years Beginning in	First Segment	Second Segment	Third Segment
2011	1.91	4.14	4.80
2012	1.57	4.36	5.18

### DRAFTING INFORMATION

The principal author of this notice is Tony Montanaro of the Employee Plans,

Tax Exempt and Government Entities Division. Mr. Montanaro may be e-mailed at [RetirementPlanQuestions@irs.gov](mailto:RetirementPlanQuestions@irs.gov).

**Table I**  
 Monthly Yield Curve for March 2012  
 Derived from March 2012 Data

<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>
0.5	0.49	20.5	5.05	40.5	5.20	60.5	5.26	80.5	5.30
1.0	0.79	21.0	5.05	41.0	5.20	61.0	5.27	81.0	5.30
1.5	1.06	21.5	5.06	41.5	5.21	61.5	5.27	81.5	5.30
2.0	1.31	22.0	5.06	42.0	5.21	62.0	5.27	82.0	5.30
2.5	1.53	22.5	5.07	42.5	5.21	62.5	5.27	82.5	5.30
3.0	1.72	23.0	5.07	43.0	5.21	63.0	5.27	83.0	5.30
3.5	1.91	23.5	5.08	43.5	5.21	63.5	5.27	83.5	5.30
4.0	2.10	24.0	5.08	44.0	5.22	64.0	5.27	84.0	5.30
4.5	2.28	24.5	5.09	44.5	5.22	64.5	5.27	84.5	5.30
5.0	2.47	25.0	5.09	45.0	5.22	65.0	5.27	85.0	5.30
5.5	2.66	25.5	5.09	45.5	5.22	65.5	5.27	85.5	5.30
6.0	2.86	26.0	5.10	46.0	5.22	66.0	5.28	86.0	5.30
6.5	3.05	26.5	5.10	46.5	5.23	66.5	5.28	86.5	5.30
7.0	3.23	27.0	5.11	47.0	5.23	67.0	5.28	87.0	5.30
7.5	3.41	27.5	5.11	47.5	5.23	67.5	5.28	87.5	5.30
8.0	3.58	28.0	5.12	48.0	5.23	68.0	5.28	88.0	5.30
8.5	3.74	28.5	5.12	48.5	5.23	68.5	5.28	88.5	5.30
9.0	3.89	29.0	5.13	49.0	5.23	69.0	5.28	89.0	5.31
9.5	4.03	29.5	5.13	49.5	5.24	69.5	5.28	89.5	5.31
10.0	4.16	30.0	5.13	50.0	5.24	70.0	5.28	90.0	5.31
10.5	4.27	30.5	5.14	50.5	5.24	70.5	5.28	90.5	5.31
11.0	4.38	31.0	5.14	51.0	5.24	71.0	5.28	91.0	5.31
11.5	4.47	31.5	5.15	51.5	5.24	71.5	5.28	91.5	5.31
12.0	4.56	32.0	5.15	52.0	5.24	72.0	5.28	92.0	5.31
12.5	4.63	32.5	5.15	52.5	5.25	72.5	5.29	92.5	5.31
13.0	4.70	33.0	5.16	53.0	5.25	73.0	5.29	93.0	5.31
13.5	4.75	33.5	5.16	53.5	5.25	73.5	5.29	93.5	5.31
14.0	4.80	34.0	5.17	54.0	5.25	74.0	5.29	94.0	5.31
14.5	4.84	34.5	5.17	54.5	5.25	74.5	5.29	94.5	5.31
15.0	4.88	35.0	5.17	55.0	5.25	75.0	5.29	95.0	5.31
15.5	4.91	35.5	5.17	55.5	5.25	75.5	5.29	95.5	5.31
16.0	4.93	36.0	5.18	56.0	5.25	76.0	5.29	96.0	5.31
16.5	4.96	36.5	5.18	56.5	5.26	76.5	5.29	96.5	5.31
17.0	4.97	37.0	5.18	57.0	5.26	77.0	5.29	97.0	5.31
17.5	4.99	37.5	5.19	57.5	5.26	77.5	5.29	97.5	5.31
18.0	5.00	38.0	5.19	58.0	5.26	78.0	5.29	98.0	5.31
18.5	5.02	38.5	5.19	58.5	5.26	78.5	5.29	98.5	5.31
19.0	5.03	39.0	5.19	59.0	5.26	79.0	5.29	99.0	5.31
19.5	5.03	39.5	5.20	59.5	5.26	79.5	5.30	99.5	5.31
20.0	5.04	40.0	5.20	60.0	5.26	80.0	5.30	100.0	5.31

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

26 CFR 601.602: Tax forms and instructions.

(Also Part I, Sections 6041, 6051, 6071, 6081, 6091; 1.6041-1, 1.6041-2, 31.6051-1, 31.6051-2, 31.6071(a)-1, 31.6081(a)-1, 31.6091-1.)

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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) regarding the preparation and use of substitute forms for Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements, for wages paid during the 2011 calendar year.

**.02** The official IRS Form W-2c is a six-part form and the official IRS Form W-3c is a one-part form. Red-ink substitute forms that completely conform to the specifications contained in this document may be privately-printed without the prior approval of the IRS or the SSA. Only the substitute black-and-white Form (Copy A) and substitute black-and-white W-3c forms need to be submitted to the SSA for approval.

**Note.** Both paper substitute forms filed with the SSA, and those furnished to employees, that do not totally conform 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 by the IRS

**.03** Substitute red-ink forms should not be submitted to either the IRS or the SSA for specific approval. If you are uncertain of any specification and want clarification, do the following.

- (1) Submit a letter to the appropriate address below citing the specification.
- (2) State your understanding of the specification; enclose an example.
- (3) Be sure to include your name, complete address, phone number, and, if applicable, your email address with your correspondence.

**.04** Any questions about the red-ink Form W-2c (Copy A) and Form W-3c, should be emailed to [substituteforms@irs.gov](mailto:substituteforms@irs.gov). Please enter "Substitute Forms" on the subject line. Or send your questions to:

Internal Revenue Service  
Attn: Substitute Forms Program  
SE:W:CAR:MP:T:M:S, IR 6526  
1111 Constitution Ave., NW  
Washington, DC 20224

Any questions about the substitute black-and-white Form W-2c (Copy A) and W-3c should be emailed to [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) or sent to:

Social Security Administration  
Data Operations Center  
**Attn: Substitute Black-and-White Copy A Forms, Room 348**  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

Do not mail **completed** Forms W-2c (Copy A) employer reports to the Substitute Black-and-White Copy A Forms address. Submitters should use the address shown on the Form W-3c.

**Note.** You should receive a response from either the IRS or the SSA within 30 days.

**.05** The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to information returns (Forms W-2, W-3, W-2c, W-3c, 1099 series, 1096, etc.). You can reach the call site at 1-866-455-7438 (toll-free) or 304-263-8700 (not a toll-free number). The Telecommunication Device for the Deaf (TDD) number is 304-579-4827 (not a toll-free number). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. You may also send questions to the call site via the Internet at [mccirp@irs.gov](mailto:mccirp@irs.gov). IRS/IRB does not process information returns which are filed on paper forms.

**.06** The following form instructions and publications provide more detailed filing procedures for certain information returns.

- Instructions for Forms W-2 and W-3.
- Instructions for Forms W-2c and W-3c (Rev. April 2010).
- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.

## Section 2 — What's New

**.01** The following changes have been made to Publication 1223 since the last revision (November 2010). The major changes include the following.

- **Advance earned income credit (EIC).** The advance (EIC) payment is eliminated for tax years beginning after December 31, 2010. Box 9, Advance EIC payments, has been eliminated from the 2011 Form W-2 (including Forms W-2GU, and W-2VI). This will not affect current versions of Forms W-2c and W-3c, as corrections to previously filed Forms W-2 (including Forms W-2GU and W-2VI) reporting Advance EIC payments in Box 9 are required to be filed for a period of four years after the original reportable tax year.
- **Substitute forms name change.** The Social Security Administration is changing the name Substitute black-and-white Copy A and W-3c forms to Substitute black-and-white Forms W-2c (Copy A) and W-3c.
- **Substitute Black-and-White Forms W-2c (Copy A) and W-3c.** Social Security Administration requires checkboxes to be included in Box c Kind of Payer, Kind of Employer, Third-party sick pay boxes, and the "X's" for the "Yes/No" area above the signature area for W-3c forms. Checkboxes will be included in Box e and Box 13 of the Form W-2c (Copy A).
- **Form W-3c, Box b.** Box b of Form W-3c has been expanded to include an additional line for name, address, and Zip code.
- **Form W-3c, Box c.** Box c of Form W-3c has been expanded to include a new section, "**Kind of Employer**," and contains five new checkboxes. All filers are required to check one of these new checkboxes.
- **Form W-3c, Third-Party sick pay.** A separate box is provided for third-party sick pay, and it is moved from the Kind of Payer box.
- **Website reference change.** The IRS website will now be referred to as [IRS.gov](http://IRS.gov) rather than [www.irs.gov](http://www.irs.gov).
- **Editorial changes.** We made editorial changes. Redundancies were eliminated as much as possible.

## Section 3 — Filing Forms W-2c and W-3c Electronically

**.01** Employers must file electronically with the SSA if they file 250 or more Forms W-2c (Copy A) during a calendar year unless the IRS granted you a waiver. For details, see the Instructions for Forms W-2c and W-3c. SSA publication EFW2C, Specifications for

Filing Forms W-2c Electronically, contains specifications and procedures for filing Forms W-2c. Employers are cautioned to obtain the most recent revision of EFW2C (and supplements) due to any subsequent changes in specifications and procedures.

**Note.** For purposes of the electronic filing requirement, only Forms W-2c for the immediate prior year are taken into account. 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 filed in August must be filed electronically.

**.02** You may obtain a copy of the EFW2C by:

- Accessing the SSA website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**.03** Electronic filers do not file a paper Form W-3c. SSA creates this for you when Forms W-2c are submitted electronically. See the SSA publication EFW2 for guidance on transmitting Form W-2c (Copy A) information to the SSA electronically.

**.04** Employers with fewer than 250 Forms W-2 to be corrected are encouraged to electronically file Forms W-2c (Copy A) with the SSA. Doing so will enhance the timeliness and accuracy of forms processing.

**.05** Employers who do not comply with the electronic filing requirements for Form W-2c (Copy A) and who are not granted a waiver by the IRS may be subject to penalties. Employers who file Form W-2c information with the SSA electronically must not send the same data to the SSA on paper Forms W-2c (Copy A). Any duplicate reporting may subject filers to unnecessary contacts by the SSA or the IRS.

## Section 4 — Specifications for Red-Ink Substitute Forms W-2c (Copy A) and W-3c Filed With the SSA

**.01** The official IRS-printed red dropout ink Form W-2c (Copy A) and W-3c and their exact substitutes are referred to as red-ink in this revenue procedure. Employers may file substitute Forms W-2c (Copy A) and W-3c with the SSA. The substitute forms must be exact replicas of the official IRS forms with respect to layout and content because they will be read by scanner equipment. Even the slightest deviation can result in incorrect scanning, and may affect money amounts reported for employees.

**.02** Color and paper quality for Form W-2c (Copy A) (cut sheets and continuous pin-fed forms) and Form W-3c, as specified by JCP Code 0-25 dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond. The contractor must initiate or have a quality control program to assure OCR ink density.

Acidity: Ph value, average, not less than	4.5
Basis weight: 17 x 22 inch 500 cut sheets, pound	18-20
Metric equivalent—gm./sq. meter (a tolerance of +5 pct. is allowed)	68-75
Stiffness: Average, each direction, not less than—milligrams	50
Cross direction	80
Machine direction	
Tearing strength: Average, each direction, not less than—grams	40
Opacity: Average, not less than—percent	82
Reflectivity: Average, not less than—percent	68
Thickness: Average—inch	0.0038
Metric equivalent—mm. (a tolerance of +0.0005 inch (0.0127 mm) is allowed) Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other	0.097
Porosity: Average, not less than—seconds	10
Finish (smoothness): Average, each side—seconds	20-55
(for information only) the Sheffield equivalent—units	170-d200
Dirt: Average, each side, not to exceed—parts per million	8

**Note.** Reclaimed fiber in any percentage is permitted, provided the requirements of this standard are met.

**.03** All printing of substitute Forms W-2c (Copy A) and W-3c must be in Flint red OCR dropout ink except as specified below. The following must be printed in nonreflective black ink:

- Identifying number “44444” or “55555” at the top of the forms.
- The four (4) corner register marks on the forms.
- The form identification number (“W-3c”) at the bottom of Form W-3c.
- All the instructions below Form W-3c beginning with “Purpose of Form” line to the bottom of Form W-3c.

**.04** The vertical and horizontal spacing on Forms W-2c and W-3c must meet specifications. See Exhibits A and B.

- On Form W-3c and Form W-2c (Copy A), all the perimeter rules must be 1-point (0.014-inch), while all other rules must be one-half point (0.007-inch). Vertical rules must be parallel to the left edge of the form; horizontal rules parallel to the top edge.
- The left and top margins on Form W-2c (Copy A) and Form W-3c must be .5 inches. The width of a substitute Form W-2c (Copy A) or W-3c must be 7.5 inches. See Exhibits A and B.
- The first three column’s on Form W-2c (Copy A) and Form W-3c must measure 1.9 inches in width.
- The last column on Form W-2c (Copy A) and Form W-3c must measure 1.8 inches in width.

**.05** The official red-ink Form W-3c and Form W-2c (Copy A) are 7.5 inches wide. Employers filing Forms W-2c (Copy A) with the SSA on paper must also file a Form W-3c. Form W-3c must be the same width (7.5 inches) as the Form W-2c (Copy A). One Form W-2c (Copy A) or Form W-3c is contained on a standard-size, 8.5 x 11-inch page.

**.06** The top, left, and right margins for the Form W-2c (Copy A) and Form W-3c are .5 inches (1/2 inch). All margins must be free of printing except for the words “DO NOT CUT, FOLD, OR STAPLE THIS FORM” on red-ink Form W-2c (Copy A) or “DO NOT CUT, FOLD, OR STAPLE” on red-ink Form W-3c.

**.07** The identifying numbers are “44444” for Form W-2c and “55555” for Form W-3c. No printing should appear anywhere near the identifying numbers.

**Note.** The identifying number must be printed in nonreflective black ink in OCR-A font of 10 characters per inch.

**.08** Continuous pin-fed Forms W-2c (Copy A) must be separated into 11-inch deep pages. The pin-fed strips must be removed when Forms W-2c (Copy A) are filed with the SSA.

**.09** Box 12 of Form W-2c (Copy A) contains four entry boxes — 12a, 12b, 12c, and 12d. Do not make more than one entry per box. Enter your first code in box 12a (for example, enter Code D in box 12a, not 12d, if it is your first entry). If more than four items need to be reported in box 12, use a second Form W-2c to report the additional items. Do not report the same federal tax data to the SSA on more than one Form W-2c (Copy A). However, repeat the identifying information (employee’s name, address, and SSN; employer’s name, address, and EIN) on each additional form.

**.10** The checkboxes in box 13 of Form W-2c (Copy A) must be .14 inches each; the space before the first checkbox is .20 inches; the spacing on each remaining side of the three checkboxes is .36 inches. The checkboxes in box c of Form W-3c must also be .14 inches.

**Note.** More than 50% of an applicable checkbox must be covered by an “X.”

**.11** All substitute Forms W-2c (Copy A) and W-3c in the red-ink format must have the form number and form title printed on the bottom face of each form using type identical or a close approximation to that of the official IRS form. The red-ink substitute must have the form producer’s (not the form filer’s) EIN entered in red in place of the Cat. No. (directly to the left of “Department of the Treasury” for Form W-2c (Copy A) and at the bottom for Form W-3c).

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

**.13** The Office of Management and Budget (OMB) Number must be printed on substitute Forms W-3c and W-2c (Copy A) (on each ply) in the same location as on the official IRS forms.

**.14** All substitute Forms W-3c must include the instructions that are printed on the same sheet below the official IRS form.

**.15** The appropriate SSA addresses must be printed on the front of Form W-3c below the body of the form (see Exhibit B).

If you use the U.S. Postal Service, the address is:

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, the address is:

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

- .16 The back of substitute Form W-2c (Copy A) and Form W-3c must be free of all printing.
- .17 All copies must be clearly legible. Fading must be minimized to assure legibility.
- .18 Chemical transfer paper is permitted for Form W-2c (Copy A) only if the following standards are met:

- Only chemically-backed paper is acceptable for Form W-2c (Copy A). Front and back chemically-treated paper cannot be processed properly by scanning equipment.
- Chemically-transferred images must be black.
- Carbon-coated forms are not permitted.

.19 The Government Printing Office (GPO) symbol and the Catalog Number (Cat. No.) must be deleted from substitute Form W-2c (Copy A) and Form W-3c.

.20 The sequence for assembling the copies of Form W-2c is as follows.

- Copy A — For Social Security Administration
- Copy 1 — 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

## Section 5 — Specifications for Substitute Black-and-White Forms W-2c (Copy A) and W-3c Filed With the SSA

.01 The SSA-approved substitute black-and-white Forms W-2c (Copy A) and W-3c are referred to as substitute black-and-white Form W-2c (Copy A) and W-3c. Specifications for the substitute black-and-white Form W-2c (Copy A) and W-3c are similar to the red-ink forms (Section 4) except for the items that follow (see Exhibits C and D). You may contact the SSA via email at [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) for more information.

**Note.** Exhibits are samples only and must not be downloaded to meet tax obligations.

- (1) Forms must be printed on 8.5 x 11-inch single-sheet paper only, not on continuous pin-fed paper. There must be one Form W-2c (Copy A) or W-3c printed on a page.
- (2) All forms and data must be printed in nonreflective black ink only.
- (3) The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from wage data entries.
- (4) The forms must not contain corner register marks.
- (5) The forms must not contain any shaded areas including those boxes that are entirely shaded on the red-ink forms.
- (6) Identifying numbers on both Form W-2c (Copy A) ("44444") and Form W-3c ("55555") must be preprinted in 14-point Arial bold font or a close approximation.
- (7) The form numbers ("W-2c" and "W-3c") must be in 18-point Arial font or a close approximation.
- (8) No part of the box titles or the data printed on the forms may touch any of the vertical or horizontal lines, nor should any of the data intermingle with the box titles. The data should be centered in the boxes.
- (9) Do not print any information in the margins of the black-and-white forms (for example, do not print "DO NOT CUT, FOLD, OR STAPLE" in the top margin of Form W-3c).
- (10) The word "Code" must not appear in box 12 on Form W-2c (Copy A).
- (11) A 4-digit vendor code (not filer code) preceded by four zeros and a slash (for example, 0000/9876) must appear in 12-point Arial font, or a close approximation, in place of the Cat. No. to the left of "Department of the Treasury" on Form W-2c (Copy A) and in the bottom right corner of Form W-3c.

**Note.** Do not display the form producer's EIN. The vendor code will be used to identify the form producer.

- (12) Do not print Catalog Numbers (Cat. No.) on either Form W-2c (Copy A) or Form W-3c.
- (13) Do not print dollar signs. If there are no money amounts being reported, the entire field should be left blank.

- .02** The dimensions for the substitute black-and-white Forms W-2c (Copy A) and W-3c are as follows. See Exhibits C and D.
- (1) The left and top margins on Form W-2c (Copy A) and Form W-3c must measure  $\frac{1}{2}$  (0.5) inch.
  - (2) The distance from the top line of Form W-3c to the bottom line of the form must measure  $7\frac{1}{6}$  (7.17) inches.
  - (3) The distance from the top line of Form W-2c (Copy A) to the bottom line of the form must measure  $9\frac{1}{3}$  (9.33) inches.
  - (4) Each box on Form W-2c (Copy A) and Form W-3c must measure  $\frac{1}{3}$  inch in height.
  - (5) Box b on Form W-3c must measure (1) inch in height.
  - (6) Box a on Form W-2c (Copy A) must measure  $1\frac{1}{3}$  inches in height and box 14 must measure  $\frac{5}{6}$  (0.83) inch in height.
  - (7) The first three column on the right of Form W-2c (Copy A) and Form W-3c must measure  $1\frac{9}{10}$  (1.9) inches in width.
  - (8) The last column on the right of Form W-2c (Copy A) and Form W-3c must measure  $1\frac{8}{10}$  (1.8) inches in width.
  - (9) The “Explain decreases here” box has been reduced to measure  $\frac{1}{3}$  (0.33) inches to allow for an increase in Box b and the “Signature” box on Form W-3c must measure  $\frac{1}{2}$  (0.5) inches in height.

**.03** You must submit samples of your black-and-white substitute forms to the SSA. Only black-and-white substitute Forms W-2c (Copy A) and W-3c will be accepted for approval by the SSA. Questions regarding other forms (that is, red-ink Forms W-2, W-2c, W-3, W-3c, 1099 series, 1096, etc.) must be directed to the IRS. Also, see IRS Publications 1141 and 1179.

**.04** You will be required to send one set of blank and one set of dummy-data substitute black-and-white Form W-2c (Copy A) and W-3c for approval. Sample data entries should be filled in to the maximum length for each box entry, preferably using numeric data or alpha data, depending upon the type required to be entered. Include in your submission the name, telephone number, fax number, and email address of a contact person who can answer questions regarding your sample forms.

**.05** To receive approval, you may first contact the SSA at [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) to obtain a template and further instructions in PDF format. Do not mail **completed** Form W-2c (Copy A) and W-3c employer reports to the Substitute Black-and-White Forms (Copy A) address. Submitters should use the address shown on the Form W-3c. You may also send your sample substitute black-and-white forms to:

Social Security Administration  
Data Operations Center  
**Attn: Substitute Black-and-White Copy A Forms, Room 348**  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997

Send your sample forms via private mail carrier or certified mail in order to verify their receipt. You may send your sample forms via electronic mail to [Copy.A.Forms@ssa.gov](mailto:Copy.A.Forms@ssa.gov).

**.06** The 4-digit vendor code preceded by four zeros and a slash (0000/9876) must be preprinted on the sample black-and-white substitute forms. Forms not containing a vendor code will be rejected and will not be submitted for testing or approval. If you have a valid vendor code provided to you through the National Association of Computerized Tax Processors, you should use that code. If you do not have a valid vendor code, contact the Social Security Administration at [copy.a.forms@ssa.gov](mailto:copy.a.forms@ssa.gov) to obtain an SSA-issued code. (Additional information on vendor codes may be obtained from the SSA or the National Association of Computerized Tax Processors via email at [president@nactp.org](mailto:president@nactp.org).)

**Note.** Vendor codes are only required by those companies producing the W-2 family of forms as part of a product for resale to be used by multiple employers and payroll professionals. Employers developing Forms W-2c or W-3c to be used only for their individual company do not require a vendor code.

**.07** If you use forms produced by a vendor and have questions concerning approval, do not send the forms to the SSA for approval. Instead, you may contact the software vendor to obtain a copy of SSA’s dated approval notice supplied to that vendor.

## **Section 6 — Requirements for Substitute Privately-Printed Forms W-2c (Copies B, C, and 2) Furnished to Employees**

**.01** All employers (including those who file 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). Employee copies do not require approval as long as these requirements are followed.

**Note.** Although substitute Copy 1 of Form W-2c can be printed in black instead of the red dropout ink, it should conform as closely as possible to Copy A of the official IRS form in content, format, and layout in order to satisfy state and local reporting requirements.

**.02** Some Forms W-2c that include logos, slogans, and advertisements (including advertisements for tax preparation software) may be confused with questionable Forms W-2c. An employee may not recognize the importance of the employee copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans, and advertising will



not be allowed on Forms W-3c, Copy A of Forms W-2c, or any employee copies reporting wages paid during the 2011 calendar year, and thereafter, with the following exceptions:

- Forms may include the exact name of the employer or agent, primary trade name, trademark, service mark, or symbol of the employer or agent.
- Presentation may be in any typeface, font, stylized fashion, or print color normally used by the employer or agent; and used in a non-intrusive manner.
- These items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the employee copies.
- Corrected information on information returns and employee copies that was shown on Forms W-2c for amounts paid before January 1, 2011.

The IRS e-file logo on the IRS official employee copies may be included, but it is not required, on any of the substitute form copies. The information return and employee copies must clearly identify the employer's name associated with its employer identification number.

Forms W-2c and W-3c are subject to annual review and possible change. The prohibition against including slogans, advertising, and logos on information returns and employee copies reporting wages paid during the 2011 calendar year that was announced in Rev. Proc. 2011-62 (the previous issue of Publication 1141). The prohibition is now in effect for reporting wages paid in 2012 and thereafter. Do not include logos, slogans or advertising on any information returns or employee copies filed in 2012 or thereafter. This revenue procedure may be revised to state other requirements of the IRS and the SSA regarding the preparation and use of substitute forms for Form W-2c and Form W-3c for wages paid during the 2011 calendar year, at a future date. If you have comments about the prohibition against including slogans, advertising, and logos on information returns and employee copies, send or email your comments to: Internal Revenue Service, Attn: Substitute Forms Program, SE:W:CAR:MP:T:M:S, IR 6526, 1111 Constitution Ave., NW, Washington, DC 20224 or [Substituteforms@irs.gov](mailto:Substituteforms@irs.gov).

**.03** 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** 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.

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

**.06** 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, as well as the employer name, address, and EIN, must be present.

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

**.08** The maximum allowable dimensions for employee copies of Form W-2c are no more than 11 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.

**.09** 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.

**.10** All copies of Form W-2c must clearly and prominently display the form number and the form title 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.

**.11** 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.

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

## Section 7 — 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 (Copy A) and Forms W-3c may be filed with the SSA. Carbon copies and photocopies are unacceptable.

.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 typeface, 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, they should meet the following requirements.

- Use 12-point Arial font or a close approximation for data entries.
- Proportional-spaced fonts are unacceptable.
- 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 Forms W-2c (Copy A) requires decimal entries for wage data. Dollar signs should not be printed with money amounts on Forms W-2c (Copy A) and Form W-3c.

.09 The filer's employer identification number (EIN) must be entered in box (b) of Form W-2c and box (e) of Form W-3c.

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

## Section 8 — OMB Requirements for Both Red-Ink and Black-and-White Copy A and W-3c Substitute Forms

.01 The Paperwork Reduction Act (the Act) of 1995 (Public Law 104–13) requires the following.

- The Office of Management and Budget (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 assigned. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms 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 Form W-2c (Copy A) and Form W-3c are the following.

- 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 Form W-2c (Copy A), the OMB number (1545–0008) must appear exactly as shown on the official IRS form.
- For any copy of Form W-3c or Form W-2c, other than Copy A, the OMB number must use one of the following formats.

- (1) OMB No. 1545–0008 (preferred) or
- (2) OMB # 1545–0008 (acceptable).

.04 Any substitute Form W-3c and Form W-2c (Copy A only) must state “For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D”. 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 9 — Reproducible Copies of Forms

.01 You can obtain official IRS forms and information copies of federal tax materials at local IRS offices or by calling the IRS Distribution Center at 1–800–829–3676. Other ways to get federal tax material include the following.

- Accessing IRS.gov.
- IRS Tax Products on DVD (Publication 1796).

Only contact the IRS, not the SSA, for forms.

**Note.** Many IRS forms are provided on IRS.gov and on the IRS Tax Products on DVD. But copies of Form W-2c (Copy A) and Form W-3c cannot be used for filing with the IRS or SSA when obtained by these methods because the forms do not meet the specific printing specifications as described in this publication. Copies of Forms W-2c and W-3c obtained from these sources are for information purposes only.

**.02** The DVD contains approximately 2,500 tax forms and publications for small businesses, return preparers, and others who frequently need current or prior year tax products. Most current tax forms on the DVD may be filled in electronically, then printed out for submission and saved for recordkeeping. Other products on the DVD include the Internal Revenue Bulletins, Tax Supplements, and Internet resources and links for the tax professional.

For system requirements, contact the National Technical Information Service (NTIS) at <http://www.ntis.gov>. Prices are subject to change. The cost of the DVD if purchased from NTIS via the Internet at [www.irs.gov/formspubs/article/0,,id=108660,00.html](http://www.irs.gov/formspubs/article/0,,id=108660,00.html) is \$30 (with no handling fee). If purchased using the following methods, the cost for each DVD is \$30 (plus a \$6 handling fee). These methods are:

- By phone — 1-877-CDFORMS (1-877-233-6767) (For IRS DVD purchase only),
- By fax — 703-605-6900 (For IRS DVD purchase only),
- By mail — to:

National Technical Information Service  
5301 Shawnee Road  
Alexandria, VA 22312

## **Section 10 — Effect on Other Documents**

**.01** Revenue Procedure 2010-43, 2010-47 I.R.B. 738 (reprinted as Publication 1223, Rev. 11-2010), is superseded.

## **Section 11 — Exhibits**

**Exhibit A**

7.5"

.5"

**DO NOT CUT, FOLD, OR STAPLE THIS FORM**

44444	<b>For Official Use Only ▶</b> OMB No. 1545-0008			
<b>a</b> Employer's name, address, and ZIP code	<b>c</b> Tax year/Form corrected  / W-2	<b>d</b> Employee's correct SSN		
	<b>e</b> Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>			
	Complete boxes f and/or g only if incorrect on form <b>previously filed ▶</b> <b>f</b> Employee's <b>previously reported</b> SSN <span style="float: right;">3.7"</span>			
<b>b</b> Employer's Federal EIN	<b>g</b> Employee's <b>previously reported</b> name			
<b>Note:</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).		<b>h</b> Employee's first name and initial	Last name	Suff.
		<b>i</b> Employee's address and ZIP code		
<b>Previously reported</b>		<b>Correct information</b>		
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld	
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld	
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld	
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips	
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits	
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12	
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b> <span style="float: right;">1.9"</span>	<b>12b</b> <span style="float: right;">1.8"</span>	
<b>14</b> Other (see instructions) <span style="float: right;">1.9"</span>	<b>14</b> Other (see instructions) <span style="float: right;">1.9"</span>	<b>12c</b>	<b>12c</b>	
<b>12d</b>	<b>12d</b>	<b>12d</b>	<b>12d</b>	
<b>State Correction Information</b>				
<b>Previously reported</b>		<b>Correct information</b>		
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State	
Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number	
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	
<b>Locality Correction Information</b>				
<b>Previously reported</b>		<b>Correct information</b>		
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	

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

Form **W-2c** (Rev. 2-2009) **Corrected Wage and Tax Statement** Copy A—For Social Security Administration  
Department of the Treasury  
Internal Revenue Service  
Cat. No. 61437D

**Exhibit B**

**DO NOT CUT, FOLD, OR STAPLE**

55555		a Tax year/Form corrected / W-		For Official Use Only OMB No. 1545-0008	
b Employer's name, address, and ZIP code ← 3.18" →		c Kind of Payer (Check one) 941/941-SS Military 943 944/944-SS ← 4.32" →		Kind of Employer (Check one) None apply 501c non-govt. ← 4.32" →	
		Third-party sick pay ← 7.50" →		(Check applicable)	
d Number of Forms W-2c		e Employer's Federal EIN		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		1 Wages, tips, other compensation		2 Federal income tax withheld	
2 Federal income tax withheld		2 Federal income tax withheld		3 Social security wages	
3 Social security wages		3 Social security wages		4 Social security tax withheld	
4 Social security tax withheld		4 Social security tax withheld		5 Medicare wages and tips	
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld	
6 Medicare tax withheld		6 Medicare tax withheld		7 Social security tips	
7 Social security tips		7 Social security tips		8 Allocated tips	
8 Allocated tips		8 Allocated tips		9 Advance EIC payments	
9 Advance EIC payments		9 Advance EIC payments		10 Dependent care benefits	
10 Dependent care benefits		10 Dependent care benefits		11 Nonqualified plans	
11 Nonqualified plans		11 Nonqualified plans		12a Deferred compensation	
12a Deferred compensation		12a Deferred compensation		12b HIRE exempt wages and tips	
12b HIRE exempt wages and tips		12b HIRE exempt wages and tips		14 Inc. tax w/h by third-party sick pay payer	
14 Inc. tax w/h by third-party sick pay payer		14 Inc. tax w/h by third-party sick pay payer		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		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	
Explain decreases here:					
Has an adjustment been made on an 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 ▶		Date ▶	
Contact person		Telephone number		For Official Use Only	
Email address		Fax number		For Official Use Only	

Form **W-3c** (Rev. 12-2011)

**Transmittal of Corrected Wage and Tax Statements**

Department of the Treasury  
Internal Revenue Service

**Purpose of Form**

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 2-2009). 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 2012 General Instructions for Forms W-2 and W-3 for information on completing this form.

**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.

**For Paperwork Reduction Act Notice, see separate instructions.**

**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**

Cat. No. 10164R

**Exhibit C**

7.5"

.5"

**DO NOT CUT, FOLD, OR STAPLE THIS FORM**

44444 For Official Use Only ▶  
OMB No. 1545-0008

a Employer's name, address, and ZIP code		c Tax year/Form corrected  / W-2	d Employee's correct SSN
		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form <b>previously filed</b> ▶	
		f Employee's <b>previously reported</b> SSN ← 3.7" →	
		g Employee's <b>previously reported</b> name	
b Employer's Federal EIN		h Employee's first name and initial	Last name Suff.
Note: Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).		i Employee's address and ZIP code	
		j Employee's address and ZIP code	

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	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 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 Retirement plan Third-party sick pay	13 Statutory employee Retirement plan Third-party sick pay	12b ← 1.9" →	12b ← 1.8" →
14 Other (see instructions)	14 Other (see instructions)	12c	12c
← 1.9" →	← 1.9" →	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**

Previously reported	Correct information	Previously reported	Correct 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. 2-2009) **Corrected Wage and Tax Statement** Department of the Treasury  
Internal Revenue Service

Cat. No. 61437D

**Exhibit D**

**DO NOT CUT, FOLD, OR STAPLE**

55555	a Tax year/Form corrected / W-7.2"	For Official Use Only OMB No. 1545-0008					
b Employer's name, address, and ZIP code	c Kind of Payer (Check one) 941/941-SS Military 943 944/944-SS <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> CT-1 Hshld. emp. Medicare gov. emp. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Kind of Employer (Check one) None apply 501c non-govt. <input type="checkbox"/> <input type="checkbox"/> State/local non-501c State/local 501c Federal govt. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/> (Check if applicable)			
	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.		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 ← 1.9" →		4 Social security tax withheld ← 1.80" →	
5 Medicare wages and tips ← 1.90" →		5 Medicare wages and tips ← 1.90" →		6 Medicare tax withheld		6 Medicare tax withheld	
7 Social security tips		7 Social security tips		8 Allocated tips ↑ .3" ↓		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 Deferred compensation		12a Deferred compensation ↑ .3" ↓	
14 Inc. tax w/h by third-party sick pay payer		14 Inc. tax w/h by third-party sick pay payer		12b HIRE exempt wages and tips		12b HIRE exempt wages and tips ← 1.80" →	
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:				↑ .33" ↓			
Has an adjustment been made on an 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 ▶		Date ▶		For Official Use Only	
Contact person		Telephone number					
Email address		Fax number					

Form **W-3c** (Rev. 12-2011)

**Transmittal of Corrected Wage and Tax Statements**

Department of the Treasury  
Internal Revenue Service

**Purpose of Form**

Use this form to transmit Copy A of **Form(s) W-2c**, Corrected Wage and Tax Statement (Rev. 2-2009). 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 2012 General Instructions for Forms W-2 and W-3 for information on completing this form.

**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.

**For Paperwork Reduction Act Notice, see separate instructions.**

**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**

Cat. No. 10164R

# Definition of Terms

*Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:*

*Amplified* describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

*Clarified* is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

*Distinguished* describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

*Modified* is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

*Obsoleted* describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

*Revoked* describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

*Superseded* describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

*Supplemented* is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

*Suspended* is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

# Abbreviations

*The following abbreviations in current use and formerly used will appear in material published in the Bulletin.*

A—Individual.  
Acq.—Acquiescence.  
B—Individual.  
BE—Beneficiary.  
BK—Bank.  
B.T.A.—Board of Tax Appeals.  
C—Individual.  
C.B.—Cumulative Bulletin.  
CFR—Code of Federal Regulations.  
CI—City.  
COOP—Cooperative.  
Ct.D.—Court Decision.  
CY—County.  
D—Decedent.  
DC—Dummy Corporation.  
DE—Donee.  
Del. Order—Delegation Order.  
DISC—Domestic International Sales Corporation.  
DR—Donor.  
E—Estate.  
EE—Employee.  
E.O.—Executive Order.

ER—Employer.  
ERISA—Employee Retirement Income Security Act.  
EX—Executor.  
F—Fiduciary.  
FC—Foreign Country.  
FICA—Federal Insurance Contributions Act.  
FISC—Foreign International Sales Company.  
FPH—Foreign Personal Holding Company.  
F.R.—Federal Register.  
FUTA—Federal Unemployment Tax Act.  
FX—Foreign corporation.  
G.C.M.—Chief Counsel’s Memorandum.  
GE—Grantee.  
GP—General Partner.  
GR—Grantor.  
IC—Insurance Company.  
I.R.B.—Internal Revenue Bulletin.  
LE—Lessee.  
LP—Limited Partner.  
LR—Lessor.  
M—Minor.  
Nonacq.—Nonacquiescence.  
O—Organization.  
P—Parent Corporation.  
PHC—Personal Holding Company.  
PO—Possession of the U.S.  
PR—Partner.

PRS—Partnership.  
PTE—Prohibited Transaction Exemption.  
Pub. L.—Public Law.  
REIT—Real Estate Investment Trust.  
Rev. Proc.—Revenue Procedure.  
Rev. Rul.—Revenue Ruling.  
S—Subsidiary.  
S.P.R.—Statement of Procedural Rules.  
Stat.—Statutes at Large.  
T—Target Corporation.  
T.C.—Tax Court.  
T.D.—Treasury Decision.  
TFE—Transferee.  
TFR—Transferor.  
T.I.R.—Technical Information Release.  
TP—Taxpayer.  
TR—Trust.  
TT—Trustee.  
U.S.C.—United States Code.  
X—Corporation.  
Y—Corporation.  
Z—Corporation.



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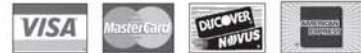
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