

CORRECTED

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.	Filer is an (check one): <input type="checkbox"/> Employer <input type="checkbox"/> Insurer/Agent	OMB No. 1545-XXXX 2014 Form 8922	Third-Party Sick Pay Recap
	FILER'S employer identification number		
OTHER PARTY'S name (see instructions before entering)	1 Sick pay subject to federal income tax \$	2 Federal income tax withheld from sick pay \$	
	3 Sick pay subject to social security tax \$	4 Social security tax withheld from sick pay \$	
OTHER PARTY'S employer identification number (see instructions before entering)	5 Sick pay subject to Medicare tax \$	6 Medicare tax withheld from sick pay \$	

2014 Instructions for Form 8922, Third-Party Sick Pay Recap

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8922 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8922.

General Instructions



Do not send this form to the Social Security Administration. This form is processed solely by the IRS for third-party sick pay reporting.

Purpose of Form

Form 8922 is filed to reconcile employment tax returns (for example, Form 941) with Forms W-2 when third-party sick pay is paid. For more information, see *Sick Pay Reporting* in Publication 15-A, Employer's Supplemental Tax Guide.

Who Must File

The Form 8922 must be filed by:

- The employer, if sick pay is reported on Forms W-2 under the name and EIN of the agent or insurer.
- The agent or insurer, if sick pay is reported on Forms W-2 under the name and EIN of the employer.

When To File

File Form 8922 by March 2, 2015. If filing electronically, file by March 31, 2015.

Where To File

Mail Form 8922 to:

Department of the Treasury
Internal Revenue Service
[City], [ST], [ZIP]

Electronic filing. Publication 1220, *Specifications for Filing Electronically*, provides the procedures for reporting electronically and is updated annually. Pub. 1220 is available at IRS.gov.

You can file electronically through the Filing Information Returns Electronically System (FIRE System); however, you must have software that can produce a file in the proper format according to Pub. 1220. The FIRE System does not provide a fill-in form option for information return reporting. The FIRE System operates 24 hours a day, 7 days a week. You may access the FIRE System via the Internet at fire.irs.gov. See Pub. 1220 for more information.

Specific Instructions

Check box for employer or insurer/agent. Check the appropriate box to state whether you are the employer or the insurer/agent filing Form 8922.

Filer's name. If the Employer box is checked, the employer for whom the sick pay was paid by the insurer or agent will complete the information with the employer's name, address, and phone number.

If the Insurer/Agent box is checked, the insurer or agent who paid the sick pay will complete the information with the insurer/agent's name, address, and phone number.

Filer's EIN. If the employer box is checked, enter the EIN of the employer.

If the Insurer/Agent box is checked, enter the EIN of the insurer or agent.

Other party's name and employer identification number (EIN). If the Employer box is checked, the employer must provide the name and EIN of the insurer or agent. If the employer has contracts with more than one insurer or agent, the employer must file a separate Form 8922 for the wages and taxes related to each contract.

If the Insurer/Agent box is checked, the insurer or agent may, but is not required to, provide the name and EIN of the employer. If it is providing this information, and if it has contracts with more than one employer, it must file a separate Form 8922 for the wages and taxes related to each employer. Alternatively, it may file a separate Form 8922 for the wages and taxes related to each employer for which it is supplying the name and EIN, and then file one Form 8922 for the wages and taxes related to the employers for which it is not supplying the name and EIN.

Box 1. Enter the total amount of sick pay subject to federal income tax.

Box 2. Enter the total amount of federal income tax withheld from the sick pay.

Box 3. Enter the total amount of sick pay subject to social security tax.

Box 4. Enter the total amount of social security tax withheld from the sick pay.

Box 5. Enter the total amount of sick pay subject to Medicare tax.

Box 6. Enter the total amount of the Medicare tax (including Additional Medicare Tax) withheld from the sick pay.

Contact name and title. Enter the name and title of the individual who completed the form.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Section 6051 and its regulations require you to furnish wage and tax statements to employees, the Social Security Administration, and the Internal Revenue Service. Section 6109 requires you to provide your identification number. Failure to provide this information in a timely manner or providing false or fraudulent information may subject you to penalties.

INTERNAL USE ONLY DRAFT AS OF January 17, 2014

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** x hr., x min.
- Learning about the law or the form** x hr., x min.
- Preparing, copying, assembling, and sending the form to the IRS** x hr., x min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8922 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Comment on Tax Forms and Publications*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224. **Do not** send Form 8922 to this address. Instead, see *Where To File*, earlier.