

### C-3 Instructions for Regular Taxed Employers

If you are a new employer filing for the first time, contact your nearest TWC Tax Office for assistance. **If you have 500 or fewer employees, and if you have internet access, you should file and pay your quarterly report online.** If your account reports 10 or more employees per quarter, you are required to file electronically. For more information, logon to:

[www.texasworkforce.org](http://www.texasworkforce.org)

**If you did not pay wages in a calendar quarter, you must submit a signed report giving that information.** To avoid late report penalty, a signed report must be timely filed even if payment of taxes is not required or submitted. If you are no longer in business or if there has been a change of address, phone number, ownership or other change, please complete the Status Change Form and return it to the TWC with your quarterly report.

The Employer's Quarterly Report is read by optical scanning machines. Therefore, please type entries using a typewriter or printer with 10 to 12 characters per inch. Please use black ink. Type an "X" in the alignment box to line up your typewriter or printer correctly. Do not use dollar signs, decimal points or leading zeros. If you will be preparing the wages list by computer, contact the nearest TWC Tax Office for a Computer Specification Sheet.

#### Complete the following unless the information has been preprinted:

1. Enter your TWC account number. If none has been assigned, leave blank.
2. Enter county code from the list printed on the reverse side of the Form C-4 continuation sheet.
3. Leave this space blank.
4. Enter your tax rate. If you have not been assigned a tax rate, contact the nearest TWC Tax Office.
5. Leave this space blank.
6. Enter your Federal Employer Identification Number. If none has been assigned, leave blank.
7. Enter the quarter and year (1st Quarter 2008=1-08).
8. Enter the name of your business and your mailing address. If your business is a sole proprietorship or partnership, include the name(s) of the owner or partners.
9. If your telephone number is not printed on the form or if the printed number is incorrect, please enter the correct number in the appropriate box on the Status Change Form.
  - a. Enter the ending date of the calendar quarter during which you paid wages (1st Quarter 2008= March 31, 2008).
  - b. Enter the last day of the month after the end of the quarter.
10. For each month, report the average number of employees who worked (include full-time and part-time) in pay periods that include the 12th day of the calendar month.
11. Enter the county code of the county in which you had the greatest number of employees. (See list on the reverse side of the Form C-4 continuation sheet).
12. If you had employees in more than one Texas county, enter the number of employees outside the county shown in block 11.
13. Enter the total amount of remuneration before deductions (including wages, commissions and bonuses) paid during the quarter. Include amounts paid in cash, plus the value of remuneration paid in any medium other than cash. All tip income, including charged tips, reported in writing by an employee to his or her employer are wages. Payments made to corporate officers for services performed are wages and should be reported. Note: Wages are reported when they are **paid** rather than when they are earned.
14. Enter the amount of taxable wages paid to each employee during this quarter. Only the first \$9000 of wages paid to each employee during the calendar year are taxable. (See example on the reverse side of payment voucher).
- 14a. If you reported wages to another state during the year for any of your employees listed this quarter, place an X in box 14a.
15. Enter the amount of tax due. "If Texas UI taxes are paid after January 31 and you are preparing Federal Form 940, you must subtract the UI obligation assessment and the Employment and Training Assessment portion that you paid to Texas."
16. Enter interest due if payment is late (postmarked after the due date in Item 9b). Multiply tax due (Item 15) by 1.5% for each month past due to a maximum of 37.5%. (See reverse side of payment voucher for calculation worksheet).
17. Enter penalty due if the report is late (postmarked after the due date). Use the calculation worksheet on the reverse side of the payment voucher to figure late reporting penalty or call your nearest TWC Tax Office.
18. Debit or credit balance reflected in your tax account as of the printing of this report. To correct an error on a previously reported quarter, contact your nearest TWC Tax Office for instructions on how to make an adjustment.

**DO NOT ATTEMPT TO MAKE THE  
ADJUSTMENT ON THIS FORM**

19. Add tax, interest, and penalty, add or subtract amounts previously due or credited.  
Total due = Tax + Interest + Penalty + Previous Amt. Due (or - Credit).
20. Enter employee's nine-digit social security number. To report more than 5 employees, use a Form C-4 continuation sheet and list all wage data on the C-4 rather than listing part of the employees on Form C-3.
21. Enter first initial, second initial, and employee's last name.
22. Wages are reported when they are **paid** rather than when they are earned. Enter the total amount of remuneration before deductions (including wages, commissions, bonuses and reported tips) paid to each Texas employee. If you need additional continuation sheets to report employees, contact the nearest TWC Tax Office.
23. Enter total of amounts listed in Item 22, which should equal Item 13.
24. Use the Status Change Form attached to the return envelope to make employer information corrections.
25. Sign report and enter title. This report must be signed by an owner, partner or officer of the employing unit, or by a person for whom a written authorization has been filed with the TWC. Please include enclosed payment voucher with report and remittance.

**Information about Online Filing can be viewed at:**  
<http://www.texasworkforce.org/customers/bemp/bempsub3.html>

Individuals may receive, review and correct information that TWC collects about the individual by emailing to [open.records@twc.state.tx.us](mailto:open.records@twc.state.tx.us) or writing to TWC, Open Records,

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