



## Employer's Quarterly Report Form Instruction Sheet (Form C-3I)

The Texas Workforce Commission (TWC) uses Optical Character Recognition (OCR) equipment to efficiently input wage and tax records (Forms C3 and C4) into the TWC database, and simultaneously microfilms each document. This process requires that forms used be printed with red ink that is invisible to the OCR equipment. For that reason, reporting forms are not downloadable.

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 change sheet printed on the back of these instructions and return it to the Texas Workforce Commission with your quarterly report.

These forms will be 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.

Reporting forms are provided quarterly to registered employers. If you are not registered or need more forms than were provided, please contact one of our [local tax offices](#). Employers may also file on [electronic media](#).

### Complete the following unless the information is preprinted:

1. Enter your Texas Workforce Commission account number.
2. Enter county code from the list printed on the back of the tax report.
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](#). Leave items 4a and 4b blank.
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 1996 = 1-96).

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 back of this form.
- Enter the ending date of the calendar quarter during which you paid the wages being reported (1st Quarter 1996 = 3-31-96)
  - Enter the last day of the month after the end of the quarter. If you are a new employer filing for the first time, contact your nearest [TWC Tax Office](#) for instructions.
10. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the twelfth of the month.
11. Enter the county code of the county in which you had the greatest number of employees. (See list on the back of the quarterly report.)
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 (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.
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.
- 14a. If you reported wages to another state during the year for any of your employees listed this quarter, please place an X in box 14a.
15. Enter the amount of tax due. To determine the tax due for the current quarter, multiply amount entered in item 14 by item 4, tax rate.
16. Completion of this item is not required. If you desire the breakout of unemployment tax and the Smart Jobs Assessment, which may be required when filing your Federal Form 940, please use this area. Enter the amount of unemployment insurance (UI tax) due, using the tax rate in item 4a. Enter the amount of Smart Jobs Assessment, using the rate in item 4b. The Smart Jobs Assessment began with the first quarter of 1995. Do not write in the shaded area.
17. 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 [worksheet](#) on back of C-3 Instructions form.
18. Enter penalty due if the report is late (postmarked after the due date). Use the [worksheet](#) on back of C-3 Instructions form to figure the late reporting penalty or call your nearest [TWC Tax Office](#).

19. Past-due or credit balance reflected in your employer tax account as of the printing of this report. If you discover an error on a previously reported quarter, contact your nearest [TWC Tax Office](#) for instructions for making the adjustment.

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

20. Add tax, interest, and penalty; add or subtract amounts previously due or credited. (Add items 15, 17, and 18, and add or subtract item 19.)

When you need to report wages for more than ten employees, please use a continuation sheet for all wage information rather than listing part of the employees on Form C-3. You may use separate continuation sheets to report all of your employees, if you wish.

21. Enter employee's nine-digit social security number.

22. Enter employee's first initial, second initial, and last name.

23. Enter the total amount of remuneration (including wages, commissions, bonuses, and reported tips) paid to each Texas employee. If you have more than 10 employees, contact the nearest [TWC Tax Office](#) for enough continuation sheets to list all of your employees.

24. Enter total of amounts listed in item 23 which would also equal item 13.

25. Use this Form C-3 Instructions to make employer information corrections.

26. 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 power of attorney has been filed with the Texas Workforce Commission.

**KEEP A COPY OF THIS REPORT FOR YOUR FILE.  
PLEASE WRITE YOUR TWC ACCOUNT NUMBER ON YOUR CHECK.  
DO NOT STAPLE YOUR CHECK TO YOUR REPORT.**

**Where do I [mail Tax Forms?](#)**



Please e-mail questions or comments to [tax\\_dept@twc.state.tx.us](mailto:tax_dept@twc.state.tx.us)

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Return to [Instructions Page](#) | [Tax Home Page](#)

*Texas Workforce Commission*

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*Return to [TWC Home Page](#)*

NOTE: The County Code listed in Item 2 refers only to your mailing address. You should complete item 11 to show the County Code in which you had the greatest number of employees.

Several Texas counties have names identical to cities located in other counties. For instance, the city of Houston is located in Harris County, Tyler in Smith County and Austin in Travis County. Please use county name and the code number which follows it

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
Anderson	001	Crane	103	Hartley	205	McCulloch	307	San Patricio	409
Andrews	003	Crockett	105	Haskell	207	McLennan	309	San Saba	411
Angelina	005	Crosby	107	Hays	209	McMullen	311	Schleicher	413
Aransas	007	Culberson	109	Hemphill	211	Madison	313	Scurry	415
Archer	009	Dallam	111	Henderson	213	Marion	315	Shackelford	417
Armstrong	011	Dallas	113	Hidalgo	215	Martin	317	Shelby	419
Atascosa	013	Dawson	115	Hill	217	Mason	319	Sherman	421
Austin COUNTY	015	Deaf Smith	117	Hockley	219	Matagorda	321	Smith	423
Bailey	017	Delta	119	Hood	221	Maverick	323	Somervell	425
Bandera	019	Denton	121	Hopkins	223	Mecina	325	Starr	427
Bastrop	021	DeWitt	123	Houston COUNTY	225	Menard	327	Stephens	429
Baylor	023	Dickens	125	Howard	227	Midland	329	Sterling	431
Bee	025	Dimmit	127	Huacspeth	229	Millam	331	Stonewall	433
Bell	027	Donley	129	Hunt	231	Mills	333	Sutton	435
Bexar	029	Duval	131	Hutchinson	233	Mitchell	335	Swisher	437
Blanco	031	Eastland	133	Irion	235	Montague	337	Tarrant	439
Borden	033	Ector	135	Jack	237	Montgomery	339	Taylor	441
Bosque	035	Edwards	137	Jackson	239	Moore	341	Terrell	443
Bowie	037	Ellis	139	Jasper	241	Morris	343	Terry	445
Brazoria	039	El Paso	141	Jeff Davis	243	Motley	345	Throckmorton	447
Brazos	041	Erath	143	Jefferson	245	Nacogdoches	347	Titus	449
Brewster	043	Falls	145	Jim Hogg	247	Navarro	349	Tom Green	451
Briscoe	045	Fannin	147	Jim Wells	249	Newton	351	Travis	453
Brooks	047	Fayette	149	Johnson	251	Nolan	353	Trinity	455
Brown	049	Fisher	151	Jones	253	Nueces	355	Tyler COUNTY	457
Burleson	051	Floyd	153	Karnes	255	Ochiltree	357	Upshur	459
Burnet	053	Foard	155	Kaufman	257	Oldham	359	Upton	461
Caldwell	055	Fort Bend	157	Kendall	259	Orange	361	Uvalde	463
Calhoun	057	Franklin	159	Kenedy	261	Palo Pinto	363	Val Verde	465
Callahan	059	Freestone	161	Kent	263	Panola	365	Van Zandt	467
Cameron	061	Frio	163	Kerr	265	Parker	367	Victoria	469
Camp	063	Gaines	165	Kimble	267	Parmer	369	Walker	471
Carson	065	Galveston	167	King	269	Pecos	371	Waller	473
Cass	067	Garza	169	Kinney	271	Polk	373	Ward	475
Castro	069	Gillespie	171	Kleberg	273	Potter	375	Washington	477
Chambers	071	Glasscock	173	Knox	275	Presido	377	Webb	479
Cherokee	073	Goliad	175	Lamar	277	Rains	379	Wharton	481
Childress	075	Gonzales	177	Lamb	279	Randall	381	Wheeler	483
Clay	077	Gray	179	Lampasas	281	Reagan	383	Wichita	485
Cochran	079	Grayson	181	La Salle	283	Real	385	Wilbarger	487
Coke	081	Gregg	183	Lavaca	285	Red River	387	Willacy	489
Coleman	083	Grimes	185	Lee	287	Reeves	389	Williamson	491
Collin	085	Guadalupe	187	Leon	289	Refugio	391	Wilson	493
Collingsworth	087	Hale	189	Liberty	291	Roberts	393	Winkler	495
Colorado	089	Hall	191	Limestone	293	Robertson	395	Wise	497
Comal	091	Hamilton	193	Lipscomb	295	Rockwall	397	Wood	499
Comanche	093	Hansford	195	Live Oak	297	Runnels	399	Yoakum	501
Concho	095	Hardeman	197	Llano	299	Rusk	401	Young	503
Cooke	097	Hardin	199	Loving	301	Sabine	403	Zapata	505
Coryell	099	Harris	201	Lubbock	303	San Augustine	405	Zavala	507
Cottle	101	Harrison	203	Lynn	305	San Jacinto	407		

NOTE: All multi-location employers in Texas with a total of 10 or more employment outside their primary establishment (establishment with the largest employment) should file Form BLS 3020, Multiple Worksite Report. Form BLS 3020 should be submitted separately each quarter at the time of the submittal of the Form C-3, Employer's Quarterly Report.