

Please do not staple

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	16 Wages, tips, other comp.							
	17 Federal income tax withheld							
	18 Allocated tips							
	19 *							
	20 Gross annuity, etc. (W-2P)							
	21 Taxable amount (W-2P)							
	22 State wages							
23 State tax withheld								
24 Local wages								
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*See instructions. For Paperwork Reduction Act Notice, see back of Copy D.						Copy A for Social Security Administration		
Form W-2c (Rev. 11-87) Statement of Corrected Income and Tax Amounts						Department of the Treasury Internal Revenue Service		

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Notice to Employee:

This is a corrected version of the W-2 form checked in item 3. If you have already filed a tax return for the year shown in item 1, you may have to file an amended return if any of the corrections change your tax liability for that year. Contact the Internal Revenue Service (or

other taxing authority in the case of Form W-2AS, W-2GU, W-2NMI, or W-2VI) for further information.

When you file your return, *attach this corrected statement with the original W-2*. If you have already filed a return, attach this W-2c to your amended return.

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Copy 2 to be filed with employee's state, city, or local income tax return
Department of the Treasury
Internal Revenue Service

Form **W-2c** (Rev. 11-87) **Statement of Corrected Income and Tax Amounts**

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Instructions for Preparing Form W-2c

Purpose of Form.—Form W-2c is used by an employer (or other payer, in the case of Form W-2P) to correct errors in previously filed Forms W-2, W-2P, W-2AS, W-2GU, W-2NMI, or W-2VI. Use a separate **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to transmit Forms W-2c for each type of form shown in item 3. Section 218 filers (certain state and local governmental employers) should follow the instructions received from their State Social Security Administrator in preparing corrections for years before 1987.

A single Form W-2c may be submitted without a Form W-3c. When making corrections for more than one employee, however, you must use a Form W-3c unless the forms are only correcting the employees' names or social security numbers (SSN).

Where to File.—Copy A of Form W-2c should be filed with the Social Security Administration (SSA). Correct addresses are on the back of Form W-3c. File the remaining copies of W-2c as noted on the bottom of each form.

How to Complete Form W-2c.—For descriptions of individual items, see the instructions for Forms W-2 and W-2P. Complete items 1–10 as applicable. For items 11–25 (Changes) complete only those items that are being corrected. Otherwise leave blank.

If any line shows a dollar change, and one of the amounts is zero, enter "zero" or "0"—do not leave blank.

Negative amounts in column (c) (decreases) must be bracketed.

Specific Instructions

Item 2—Employer's use.—This is an optional item that employers may use to identify individual forms.

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Item 2—Employer's use.—This is an optional item that employers may use to identify individual forms.

Item 6—Employer's SSA number.—This is a number beginning with "69—" that is assigned to certain state or local governmental employers for use for years before 1987. Also add the L indicator, coverage group and/or PRU number, if these have been assigned to you by SSA.

Item 8—Employer's state I.D. number.—You are not required to complete this item. This number is assigned by the individual states. You may want to complete this item if you use copies of this form for your state returns.

Items 11 and 12.—Complete items 11 and/or 12 only if you wish to correct an employee's SSN or name. If the previously reported money amounts were correct, you do not need to enter them on Form W-2c.

Item 19.—Use this line to correct the amount of taxable fringe benefits or deferred compensation shown in Box 16 of Form W-2, the advance earned income credit payment shown in Box 7 of Form W-2, or the distribution code shown in Box 14 of Form W-2P. Be sure to label the item as "Fringe benefits," the deferred compensation code section, "Advance EIC payment," or "Distribution code."

Items 22 through 25—State or local data.—If your ONLY changes to the original W-2 are to state or local data, DO NOT send the W-2c to SSA.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue and Social Security laws of the United States. We need it to ensure that taxpayers are complying with these laws and so that we can figure and collect the right amount of tax. You are required to give us this information.

Item 6—Employer's SSA number.—This is a number beginning with "69—" that is assigned to certain state or local governmental employers for use for years before 1987. Also add the L indicator, coverage group and/or PRU number, if these have been assigned to you by SSA.

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Item 19.—Use this line to correct the amount of taxable fringe benefits or deferred compensation shown in Box 16 of Form W-2, the advance earned income credit payment shown in Box 7 of Form W-2, or the distribution code shown in Box 14 of Form W-2P. Be sure to label the item as "Fringe benefits," the deferred compensation code section, "Advance EIC payment," or "Distribution code."

Items 22 through 25—State or local data.—If your ONLY changes to the original W-2 are to state or local data, DO NOT send the W-2c to SSA.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue and Social Security laws of the United States. We need it to ensure that taxpayers are complying with these laws and so that we can figure and collect the right amount of tax. You are required to give us this information.