

Please do not staple

1 Year and Form being corrected 19 /		2 Employer's use		For Official Use Only ▶														
3 Previously Reported		Stat. emp. <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Def'd comp. <input type="checkbox"/>	Medicare emp. <input type="checkbox"/>	IRA/SEP <input type="checkbox"/>	4 Corrected		Stat. emp. <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Def'd comp. <input type="checkbox"/>	Medicare emp. <input type="checkbox"/>	IRA/SEP <input type="checkbox"/>	OMB No. 1545-0008 Expires 1-31-93
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See back of Copy D for instructions and the Paperwork Reduction Act Notice.															Copy A for Social Security Administration Department of the Treasury Internal Revenue Service			
Form W-2c (Rev. 8-90) Statement of Corrected Income and Tax Amounts																		

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Copy 1 for state, city, or local tax department
Department of the Treasury
Internal Revenue Service

Form **W-2c** (Rev. 8-90) **Statement of Corrected Income and Tax Amounts**

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Copy B to be filed with employee's FEDERAL tax return
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Form W-2c (Rev. 8-90) Statement of Corrected Income and Tax Amounts								Copy C for employee's records Department of the Treasury Internal Revenue Service				

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Notice to Employee

This is a corrected version of the Form W-2 shown in Box 1 on the front of this form. If you have already filed an income tax return for the year shown in Box 1, you may have to file an amended income tax return for that year. Compare information reported on this form with amounts reported on your income tax return. If the corrected amounts change your income tax liability, file Form 1040X and attach a copy of this Form W-2c to amend your previously filed return.

If you have not yet filed an income tax return for the year shown in Box 1, attach a copy of the original Form W-2 that you received from your employer, along with a copy of this Form W-2c to your return.

If Boxes 3 or 4 have any checkboxes marked, Box 3 will show how it was reported originally and Box 4 will show the corrections. If there are any corrections that will change your tax liability, file Form 1040X.

For more information, contact your nearest Internal Revenue office. Employees in American Samoa, Guam, Commonwealth of the Northern Mariana Islands, or the Virgin Islands should contact their local taxing authority for more information.

Notice to Employee

This is a corrected version of the Form W-2 shown in Box 1 on the front of this form. If you have already filed an income tax return for the year shown in Box 1, you may have to file an amended income tax return for that year. Compare information reported on this form with amounts reported on your income tax return. If the corrected amounts change your income tax liability, file Form 1040X and attach a copy of this Form W-2c to amend your previously filed return.

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Instructions for Preparing Form W-2c

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 49 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T.F.P. and the Office of Management and Budget, Paperwork Reduction Project (1545-0008), Washington, DC 20503. DO NOT send this tax form to either of these offices. Instead, see the instructions below for information on where to file.

Purpose of Form.—Form W-2c is used by an employer (or other payer, in the case of Form W-2P) to correct errors on previously filed Forms W-2, W-2P, W-2AS, W-2CM, W-2GU, 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 1.

Note: Section 218 filers (certain state and local government employers) should follow the instructions received from their State Social Security Administrator in preparing corrections for years before 1987.

How To File.—When making corrections for more than one employee, you must use a Form W-3c. A single Form W-2c may be submitted without Form W-3c. If you are only correcting the employees' names or social security numbers (SSN) on more than one Form W-2c, do not file Form W-3c. Advise your employees to correct their social security number and/or name on their original Form W-2.

Where To File.—Copy A of Form W-2c should be filed with the Social Security Administration (SSA). See "Where To File" in the instructions

for 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, complete only those items that are being corrected. Otherwise, leave blank.

If any item 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 shown in parentheses.

Form W-2c is a six part form. You may use carbon paper to make copies. If using carbon paper, please make sure all copies are legible. **Correcting More Than One Form W-2c for an Employee.**—If you are filing for an individual who was issued more than one Form W-2 under the same employer identification number (EIN) for the year being corrected, you should take into account all of the Forms W-2 when determining the amounts to be entered on the Form W-2c.

EXAMPLE: Two Forms W-2 were filed for Mary Smith for tax year 1988 under the same EIN. One form reported social security wages of \$30,000 and the second form reported social security wages of \$20,000. A Form W-2c filed to change \$30,000 to \$25,000 should show \$50,000 in column (a) and \$45,000 in column (b).

If you are correcting Medicare wage payments, military, or reserve pay, you must use a separate Form W-2c. Do not combine these payments with regular social security wage payments.

Item 1—Year Being Corrected/Type of Form.—Enter the year this Form W-2c is correcting and the type of Form W-2 you are correcting.

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

Items 3 and 4.—Complete items 3 and 4 only if you are making corrections to these items. If you are, check the boxes in item 3 as they were checked on the original Form W-2. In item 4,

check the boxes as they should have been checked. Any box checked in error on the original should be left blank in item 4. For example: you erroneously checked the pension plan box on the original Form W-2. In item 3, you would check the pension plan box. In item 4, the pension plan box should not be checked.

Item 6—Employer's SSA number.—This is a number beginning with '69' that is assigned to certain state or local government 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 should not enter them on Form W-2c.

Items 13-25—Changes.—Enter in Column (a) the amount reported on the original Form W-2. Enter in Column (b) the correct amount. Enter in Column (c) the difference between Columns (a) and (b). Show any decrease in parentheses.

Items 19a-19c.—Use these lines to correct the following: advance earned income credit payments, taxable fringe benefits, deferred compensation (including nonqualified plan and section 457 distributions), dependent care benefits, cost of group-term life insurance coverage over \$50,000, and distribution codes shown in Box 14 of Form W-2P for years before 1991. Be sure to label each item.

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

Instructions for Preparing Form W-2c

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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How To File.—When making corrections for more than one employee, you must use a Form W-3c. A single Form W-2c may be submitted without Form W-3c. If you are only correcting the employees' names or social security numbers (SSN) on more than one Form W-2c, do not file Form W-3c. Advise your employees to correct their social security number and/or name on their original Form W-2.

Where To File.—Copy A of Form W-2c should be filed with the Social Security Administration (SSA). See "Where To File" in the instructions

for 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, complete only those items that are being corrected. Otherwise, leave blank.

If any item 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 shown in parentheses.

Form W-2c is a six part form. You may use carbon paper to make copies. If using carbon paper, please make sure all copies are legible. **Correcting More Than One Form W-2c for an Employee.**—If you are filing for an individual who was issued more than one Form W-2 under the same employer identification number (EIN) for the year being corrected, you should take into account all of the Forms W-2 when determining the amounts to be entered on the Form W-2c.

EXAMPLE: Two Forms W-2 were filed for Mary Smith for tax year 1988 under the same EIN. One form reported social security wages of \$30,000 and the second form reported social security wages of \$20,000. A Form W-2c filed to change \$30,000 to \$25,000 should show \$50,000 in column (a) and \$45,000 in column (b).

If you are correcting Medicare wage payments, military, or reserve pay, you must use a separate Form W-2c. Do not combine these payments with regular social security wage payments.

Item 1—Year Being Corrected/Type of Form.—Enter the year this Form W-2c is correcting and the type of Form W-2 you are correcting.

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

Items 3 and 4.—Complete items 3 and 4 only if you are making corrections to these items. If you are, check the boxes in item 3 as they were checked on the original Form W-2. In item 4,

check the boxes as they should have been checked. Any box checked in error on the original should be left blank in item 4. For example: you erroneously checked the pension plan box on the original Form W-2. In item 3, you would check the pension plan box. In item 4, the pension plan box should not be checked.

Item 6—Employer's SSA number.—This is a number beginning with '69' that is assigned to certain state or local government 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 should not enter them on Form W-2c.

Items 13-25—Changes.—Enter in Column (a) the amount reported on the original Form W-2. Enter in Column (b) the correct amount. Enter in Column (c) the difference between Columns (a) and (b). Show any decrease in parentheses.

Items 19a-19c.—Use these lines to correct the following: advance earned income credit payments, taxable fringe benefits, deferred compensation (including nonqualified plan and section 457 distributions), dependent care benefits, cost of group-term life insurance coverage over \$50,000, and distribution codes shown in Box 14 of Form W-2P for years before 1991. Be sure to label each item.

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