

Cat. No. 61437D

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|---|--|---|---------------------------------------|--|
| a Year/Form corrected 19 / | Void <input type="checkbox"/> | OMB No. 1545-0008 | For Official Use Only ▶ | |
| b Employee's name, address, and ZIP code <input type="checkbox"/> Corrected | | c Employer's name, address, and ZIP code <input type="checkbox"/> Corrected | | |
| d Employee's correct SSN | e Employer's SSA number 69- | | f Employer's Federal EIN | g Employer's state I.D. number |
| h Previously reported ▶ | Stat. emp. <input type="checkbox"/> | De-ceased <input type="checkbox"/> | Pension plan <input type="checkbox"/> | Legal rep. <input type="checkbox"/> |
| | Def'd. comp. <input type="checkbox"/> | IRA/SEP <input type="checkbox"/> | i Corrected ▶ | |
| | | | Stat. emp. <input type="checkbox"/> | De-ceased <input type="checkbox"/> |
| | | | Pension plan <input type="checkbox"/> | Legal rep. <input type="checkbox"/> |
| | | | Def'd. comp. <input type="checkbox"/> | IRA/SEP <input type="checkbox"/> |
| | | | j Employer's use | |
| Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here. ▶ | | k Employee's incorrect SSN | | l Employee's name (as incorrectly shown on previous form) |
| CHANGES | Form W-2 box | (a) As previously reported | (b) Correct information | (c) Increase (decrease) |
| | 1 Wages, tips, other comp. | | | |
| | 2 Federal income tax withheld | | | |
| | 3 Social security wages | | | |
| | 4 Social security tax withheld | | | |
| | 5 Medicare wages and tips | | | |
| | 6 Medicare tax withheld | | | |
| | 7 Social security tips | | | |
| | 8 Allocated tips | | | |
| | | | | |
| | | | | |
| | 17 State wages, tips, etc. | | | |
| 18 State income tax | | | | |
| 20 Local wages, tips, etc. | | | | |
| 21 Local income tax | | | | |
| 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 | | |

Please do not staple.

Form W-2c (Rev. 11-93) Statement of Corrected Income and Tax Amounts

Do NOT Cut or Separate Forms on This Page

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| 20 | Local wages, tips, etc. | | | | |
| 21 | Local income tax | | | | |

Notice to Employee

This is a corrected version of the **Form W-2**, Wage and Tax Statement, for the tax year shown on the front of this form. This form can also be used to correct **Form W-2P**, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments, for tax years before 1991. If you have already filed an income tax return for the year shown, you may have to file an amended 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**, Amended U.S. Individual Income Tax Return, and attach a copy of this Form W-2c to amend your filed return.

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

If boxes h or i have any checkboxes marked, box h will show how it was reported originally and box i will show the corrections.

For more information, contact your nearest Internal Revenue Service 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.

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Instructions

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 52 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**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, DC 20503. **DO NOT** send this form to either of these offices. Instead, see **Where To File** below.

Item To Note.—There are major changes to the format of **Form W-2c**, Statement of Corrected Income and Tax Amounts. Boxes at the top of the form are labeled with letters. Lines 1 through 8, 17, 18, 20, and 21 of the form are the same as boxes 1 through 8, 17, 18, 20, and 21 of **Form W-2**, Wage and Tax Statement.

Purpose of Form.—Form W-2c is used by an employer to correct errors on previously filed Forms W-2, W-2AS, W-2CM, W-2GU, or W-2VI. This form can also be used to correct Form W-2P for tax years before 1991. 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 box a of Form W-3c.

Do not use Form W-2c to reallocate back pay wages under statute. Contact any SSA office for instructions.

How To File.—When making corrections, you must use a Form W-3c to send Forms W-2c to the Social Security Administration (SSA). However, if you are only correcting the employees' names, addresses, or social security numbers (SSNs), you do not have to file Form W-3c. You must file Form W-2c alone. Advise your employees to correct their SSN and/or name on their original Form W-2. To update your address of record, see the last paragraph under box c.

Where To File.—File only Copy A of Form W-2c with the SSA. See **Where To File** in the instructions for Form W-3c. Distribute the remaining copies of Form W-2c as noted on the bottom of each form.

General Instructions

Form W-2c is a six-part form. Please make sure all copies are legible. If any item shows a dollar change, and one of the amounts is zero, enter -0-. Do not leave blank. Negative amounts in column (c) (decreases) must be shown in parentheses.

Correcting More Than One Form W-2 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, there are two ways you can prepare a correction. You can take into account all the Forms W-2 when determining the amounts to be entered

on Form W-2c as shown in the example below or you can file a single Form W-2c to correct one of the multiple Forms W-2 issued for the same tax year. However, state, local, and Federal government employers who are preparing corrections for employees subject to Medicare Qualified Government Employment (MQGE) must follow the instructions in the **Note** for **Boxes 5 and 6**.

Example: Two Forms W-2 were filed for Mary Smith for tax year 1992 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), \$45,000 in column (b), and a decrease of \$5,000 in column (c).

Alien Residence Status Change.—If your employee was given a new social security card because of an adjustment to his or her alien residence status, and that card shows a different name or SSN than those you showed on a Form W-2, file Form W-2c to correct the name and/or number. Use one Form W-2c to correct each prior year. Advise the employee to contact his or her local SSA office 6 months after Form W-2c is filed, to ensure his or her records have been updated.

Military Reserve Pay.—If you are correcting military reserve pay, use separate Forms W-2c and W-3c and note on the Forms W-2c what wage amounts are for active duty or active duty for training. Do not combine these payments with regular social security wage payments.

Multiple Forms.—If a single Form W-2c does not provide enough blank spaces for corrections, you may use multiple Forms W-2c.

Undeliverable Forms W-2c.—You will need to keep for 4 years any employee (recipient) copies of Forms W-2c that you tried to deliver but could not.

Specific Instructions

Box a—Year/Form corrected.—Enter the year and type of form that is being corrected. For the type of form, enter W-2, W-2P, W-2AS, W-2CM, W-2GU, or W-2VI. For example, 91/W-2 would indicate that a 1991 Form W-2 was being corrected on the Form W-2c.

Void.—Put an "X" in this box to void the form if an error is made.

Box b—Employee's name, address, and ZIP code.—Enter the name and address. Include in the address the number, street, apt. or suite no., or P. O. Box number if mail is not delivered to a street address. If an address is outside of the United States or its possessions or territories, in lieu of providing "city, town, post office, state, and ZIP code," the following information is required: city, province or state, postal code, and the name of the country. Do not abbreviate the country name. If you are correcting the name or address, put an "X" in the checkbox.

Box c—Employer's name, address, and ZIP code.—This should be the same as shown on your Forms 941, 942, or 943. If you are correcting your name or address, mark the "corrected" checkbox.

The IRS will not use Form W-2c to update your address of record. If you

wish to change your address, complete **Form 8822**, Change of Address. To get Form 8822, or any other IRS form, call 1-800-TAX-FORM (1-800-829-3676).

Box e—Employer's SSA number.—This is a number beginning with "69-" that is assigned to certain state or local government employers. Only show this number if years before 1987 are being corrected. Also add the "L" indicator, coverage group, and/or PRU number, if these have been assigned to you by the SSA.

Box g—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.

Boxes h and i.—Check the boxes in box h as they were checked on the original Form W-2. In box i, check the boxes as they should have been checked. Any box checked in error on the original should be left blank in box i. For example: you erroneously checked the pension plan box on the original Form W-2. In box h, check the pension plan box. In box i, do not check the pension plan box.

Box j—Employer's use.—This is an optional box you may use to identify individual forms.

Boxes k and l.—Complete items k and/or l only if you wish to correct an employee's SSN or name.

Boxes 1-8, 17, 18, 20, and 21.—For the items you are changing, 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.

Do not complete any of the boxes unless you are making a change. For the exception, see **Note** below.

Boxes 5 and 6.—Complete these boxes to correct Medicare wages and tips and Medicare tax withheld for 1991 and later years. Employers should also use these boxes to correct MQGE wages for any year.

Note: A state, local, or Federal government employer correcting **only** social security wages and/or social security tips (boxes 3 and/or 7), for a MQGE employee, for **1991 and later years**, must also complete Medicare wages and tips on line 5 columns (a), (b), and (c). Enter the **total Medicare wages and tips, including MQGE-only wages, even if there is no change to the total Medicare wages and tips previously reported.**

Blank boxes—Use these boxes to correct the following: advance earned income credit payments, deferred compensation (including nonqualified plan and section 457 distributions), dependent care benefits, cost of group-term life insurance coverage over \$50,000, employee business expenses, and other fringe benefits. These boxes can also be used to correct gross annuity, taxable annuity, and distribution codes on Form W-2P for tax years before 1991. Be sure to label the items.

Boxes 17, 18, 20, and 21.—If your **ONLY** changes to the original Form W-2 are to state or local data, **DO NOT** send Copy A of Form W-2c to the SSA.

