

Cat. No. 61437D

a Year/Form corrected 19 / W-	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		
Form W-2c (Rev. 10-94)		Department of the Treasury Internal Revenue Service		

Please do not staple.

Do NOT Cut or Separate Forms on This Page

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Form W-2c (Rev. 10-94) Statement of Corrected Income and Tax Amounts						Copy C For Employee's Records Department of the Treasury Internal Revenue Service											

Notice to Employee

This is a corrected **Form W-2**, Wage and Tax Statement, for the tax year shown in box a. If you have filed an income tax return for the year shown, you may have to file an amended return. Compare amounts on this form with those 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, with copy B of this Form W-2c to amend the return you already filed.

If you have not filed your return for the year shown in box a, attach copy B of the original

Form W-2 you received from your employer and copy B of this Form W-2c to your return when you file it.

If boxes h or i have any checkboxes marked, box h will show the original information and box i will show the corrected information.

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

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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

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Form W-2c (Rev. 10-94) Statement of Corrected Income and Tax Amounts		Copy D For Employer Department of the Treasury Internal Revenue Service		

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 simpler, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224. DO NOT send this form to this address. Instead, see **Where To File** below.

Items To Note—

Single Filing Address.—Send all Forms W-2c and W-3c, Transmittal of Corrected Income and Tax Statements, to the Social Security Administration's Wilkes-Barre Data Operations Center. See **Where To File** below for the address.

Date of Form W-2c.—Box j, Employer's use, can be used to enter the date this form is prepared.

Purpose of Form.—Use Form W-2c to correct errors on Forms W-2, W-2AS, W-2CM, W-2GU, or W-2VI filed with the Social Security Administration (SSA). Use a separate Form W-3c for each type of form shown in box a of Form W-3c.

Do not use Form W-2c to allocate backpay wages under statute. Contact any SSA office for instructions.

How To File.— Use a Form W-3c to send Forms W-2c to the SSA unless you are only correcting the employees' names, addresses, or social security numbers (SSNs). If these are your only corrections, send just Form W-2c. 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.—Send the entire first page of Copy A of Form W-2c with the entire first page of Form W-3c (if applicable) to the SSA. Send to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769. 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. Show negative amounts (decreases) in column (c) in parentheses.

Correcting More Than One Form W-2 for an Employee.—There are two ways to prepare a correction for an employee who got more than one Form W-2 under the same employer identification number (EIN) for the tax year. You can consider all the Forms W-2 when determining the amounts to enter 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. 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: Mary Smith received two Forms W-2 for tax year 1993 under the same EIN. One form incorrectly reported social security wages of \$30,000 and the second 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 \$5,000 decrease in column (c).

Alien Residence Status Change.—If your employee got a new social security card because of a change to his or her alien residence status, and that card shows a different name or SSN than you showed on a Form W-2, file Form W-2c to correct the name and/or number. Use one Form W-2c for each prior year corrected. Advise the employee to contact his or her local SSA office 6 months after you file Form W-2c to be sure his or her records are 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, use additional Forms W-2c.

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

Specific Instructions

Box a—Year/Form corrected.—Enter the year and type of form corrected. For the type, enter 2, 2AS, 2CM, 2GU, or 2VI. For example, 93/2 would show that the Form W-2c was correcting a 1993 Form W-2.

Void.—If you make an error, mark this box to void the form.

Box b—Employee's name, address, and ZIP code.—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 the United States or its possessions or territories, instead of providing city, town, post office, state, and ZIP code, give the following information: 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, mark the "Corrected" checkbox.

Box c—Employer's name, address, and ZIP code.—These 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, file **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.—Only State and local government employers who have a special agreement with the SSA can use this box. Contact your State Social Security Administrator before making pre-1987 tax year corrections.

Box f—Employer's Federal EIN.—Show the correct number assigned to you by the IRS (00-0000000).

Box g—Employer's state I.D. number.—You do not need to complete this box. This number is assigned by the individual states and you may want to complete the box if you use copies of this form for your state returns.

Boxes h and i.—Mark the boxes in box h as they were checked on the original Form W-2; in box i, mark them as they should have been checked. In box i, leave blank any box marked in error on the original. For example: you marked the pension plan box on the original Form W-2 by mistake. Mark the pension plan box in box h but do not mark the pension plan box in box i.

Box j—Employer's use.—This is an optional box you may use to identify individual forms or enter the date the form is prepared.

Boxes k and l.—Complete these boxes 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 put an entry in any of the boxes unless you are making a change. For the exception, see **Note** below.

Box 2—Federal income tax withheld.—Use this box **only** when making corrections because of administrative errors.

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 Medicare 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 enter corrections to items on Form W-2 not shown separately on this form. Enter the box number, box name, and code (if applicable) from Form W-2. Boxes and items corrected here are advance EIC payment, dependent care benefits, nonqualified plans, benefits included in box 1, uncollected social security and/or Medicare taxes on tips, cost of group-term life insurance coverage over \$50,000, elective deferrals (codes D-H, box 13), sick pay not includable as income, employee business expenses, and other items you reported on your employee's original Form W-2. 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.

