

Year and Form being corrected 19 ____/____/____		Employer's use		
Employee's name, address, and ZIP code <input type="checkbox"/> Corrected		Employer's name, address, and ZIP code <input type="checkbox"/> Corrected		
1 Employee's correct SSN	2 Employer's SSA number 69-	3 Employer's Federal EIN	4 Employer's state I.D. number	
Complete 5 and/or 6 only if incorrect on the last form you filed. Show incorrect item here.		5 Employee's incorrect SSN		
6 Employee's name (as incorrectly shown on previous form)				
7 Previously reported <input type="checkbox"/> Stat. emp. <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/>		8 Corrected <input type="checkbox"/> 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"/> IRA/SEP <input type="checkbox"/>		
		OMB No. 1545-0008 Expires 1-31-93		
CHANGES	Item	(a) As previously reported	(b) Correct information	(c) Increase (decrease)
	9 Federal income tax withheld			
	10 Wages, tips, other comp.			
	11 Social security tax withheld			
	12 Social security wages			
	13 Social security tips			
	14 Medicare wages and tips			
	15 Medicare tax withheld			
	16a			
	16b			
	16c			
	17 Allocated tips			
18 State tax withheld				
19 State wages				
20 Local tax withheld				
21 Local wages				

Copy 1 For State, City, or Local Tax Department
Department of the Treasury
Internal Revenue Service

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The type and rule above **MUST** be removed before printing forms.

Notice to Employee

This is a corrected version of the Form W-2 or W-2P (for tax years 1990 and prior only) for the tax year shown on the front of this form. 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 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,

along with a copy of this Form W-2c, to your return.

If boxes 7 or 8 have any checkboxes marked, box 7 will show how it was reported originally and box 8 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 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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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return				
Form W-2c (Rev. 9-91) Statement of Corrected Income and Tax Amounts		Department of the Treasury Internal Revenue Service		

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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 this 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:FP; 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.

Items You Should Note.—Corrections to Form W-2P, Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments, can be made on this form for tax years 1990 and prior only. Enter the gross and taxable annuity amounts on lines 16a and 16b. Changes to distribution codes can be shown on line 16c. Beginning 1991, annuities and pensions are reported and corrected on **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

The format of this form has been revised so that line items 9-15 are the same as Boxes 9-15 on the 1991 **Form W-2**, Wage and Tax Statement.

Line items for Medicare wages and tips and Medicare tax withheld were added to this form.

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 Box 6 of Form W-3c.

Note: *Section 218 filers (certain state and local government employers) should follow the instructions received from their State Social Security Administrator when preparing corrections for years before 1987. These corrections must be filed with Form W-3c.*

How To File.—When making corrections, you must use a Form W-3c to send Forms W-2c to SSA. However, if you are only correcting the employees' names or social security numbers (SSNs), you do not have to file Form W-3c. Advise your employees to correct their SSN and/or name on their original Form W-2.

Note: *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 social security number 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 later in the year to ensure his or her records have been updated.*

Where To File.—File Copy A of Form W-2c with the Social Security Administration (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 Information

Form W-2c is a six-part form. Use carbon paper to make copies. Please make sure all copies are legible. 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.

Specific Information

Enter the employee's and employer's names and addresses on the form as indicated. Include in the addresses the number, street, apt., or suite no., or P. O. Box number if mail is not delivered to street address, city, town, state and ZIP code. 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. Complete items 1-8 as applicable. For items 9-21, complete only those items that are being corrected. Otherwise, leave blank. For descriptions of individual items, see the Instructions for Form W-2.

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, you must take into account all the Forms W-2 when determining the amounts to be entered on Form W-2c.

Example: Two Forms W-2 were filed for Mary Smith for tax year 1989 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 military reserve pay (active duty or weekly), use separate Forms W-2c and W-3c and annotate the Form W-2c to

show what wage amounts are for active duty or for active duty for training. Do not combine these payments with regular social security wage payments.

Year And Form Being Corrected.—Enter the year this Form W-2c is correcting and the type of Form W-2 you are correcting. For type of form, enter W-2, W-2P, W-2AS, W-2CM, W-2GU, or W-2VI.

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

Item 2—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 SSA.

Item 4—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 5 and 6.—Complete items 5 and/or 6 only if you wish to correct an employee's SSN or name.

Items 7 and 8.—Check the boxes in item 7 as they were checked on the original Form W-2. In item 8, check the boxes as they should have been checked. Any box checked in error on the original should be left blank in item 8. For example: you erroneously checked the pension plan box on the original Form W-2. In item 7, check the pension plan box. In item 8, do not check the pension plan box.

Items 9-21.—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.

Items 14 and 15.—Complete these lines to correct Medicare wages and tips and Medicare tax withheld for 1991 and later years. Employers who reported Medicare only wages for years prior to 1991 that need to be corrected must enter the Medicare wages and tips in item 14 and the Medicare tax in item 15.

Items 16a, b, and c.—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, gross annuity, taxable annuity, and distribution codes on Form W-2P for tax years before 1991. Be sure to label the items.

Items 18-21.—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 SSA.