

Cat. No. 61437D

<b>Year/Form corrected</b> 19 ..... /	<b>Void</b> <input type="checkbox"/>	<b>Employer's use</b> <input type="checkbox"/>	<b>For Official Use Only ▶</b>											
Employee's name, address, and ZIP code <input type="checkbox"/> Corrected			Employer's name, address, and ZIP code <input type="checkbox"/> Corrected											
<b>1</b> Employee's correct SSN	<b>2</b> Employer's SSA number <b>69-</b>		<b>3</b> Employer's Federal EIN	<b>4</b> Employer's state I.D. number										
Complete 5 and/or 6 <b>only</b> if incorrect on the last form you filed. Show <b>incorrect</b> item here. ▶			<b>5</b> Employee's <b>incorrect</b> SSN		<b>6</b> Employee's name (as <b>incorrectly</b> shown on previous form)									
<b>7</b> <b>Previously reported</b> ▶	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"/>	<b>8</b> <b>Corrected</b> ▶	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"/>	OMB No. 1545-0008
<b>CHANGES</b>	<b>Item</b>	<b>(a) As previously reported</b>		<b>(b) Correct information</b>		<b>(c) Increase (decrease)</b>								
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	<b>17</b> Allocated tips													
<b>18</b> State tax withheld														
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<b>20</b> Local tax withheld														
<b>21</b> Local wages														
See back of Copy D for instructions and the Paperwork Reduction Act Notice.						<b>Copy A For Social Security Administration</b>								
Form <b>W-2c</b> (Rev. 11-92) <b>Statement of Corrected Income and Tax Amounts</b>						Department of the Treasury Internal Revenue Service								

Please do not staple.

**Do NOT Cut or Separate Forms on This Page**



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	<b>16b</b>			
	<b>16c</b>			
	<b>17</b> Allocated tips			
	<b>18</b> State tax withheld			
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<b>21</b> Local wages				
Form <b>W-2c</b> (Rev. 11-92)		<b>Statement of Corrected Income and Tax Amounts</b>		<b>Copy 1 For State, City, or Local Tax Department</b> Department of the Treasury Internal Revenue Service



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Form <b>W-2c</b> (Rev. 11-92)		<b>Statement of Corrected Income and Tax Amounts</b>		<b>Copy B To Be Filed With Employee's FEDERAL Tax Return</b> Department of the Treasury Internal Revenue Service



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Form <b>W-2c</b> (Rev. 11-92) <b>Statement of Corrected Income and Tax Amounts</b>		<b>Copy C For Employee's Records</b> Department of the Treasury Internal Revenue Service		

## Notice to Employee

This is a corrected version of the Form W-2 for the tax year shown on the front of this form. This form can also be used to correct Form W-2P for tax years 1990 and prior. 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.

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 <b>W-2c</b> (Rev. 11-92) <b>Statement of Corrected Income and Tax Amounts</b>																
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 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**, 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 **Where To File**, below.

**Items You Should Note.**—A box has been added to void Form W-2c if an error has been made on one Form W-2c on the page.

**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.

**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. You must file Form W-2c alone. Advise your employees to correct their SSN and/or name on their original Form W-2.

If a single Form W-2c does not provide enough item 16 blank spaces for corrections, you may use multiple Forms W-2c.

**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 six months after Form W-2c is filed, 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.

**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.

### General Information

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, 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 1991 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).

**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 for active duty for training. Do not combine these payments with regular social security wage payments.

### 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 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. 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.

**Year/Form 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.

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

**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, 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 lines 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.

**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.