



**QUARTERLY WAGE AND EMPLOYMENT  
CORRECTION REPORT**

State Form 52671 (R3 / 4-23)

Indiana Department of Workforce Development  
ATTN: Quarterly Payroll Report Correction  
10 N. Senate Ave.  
Indianapolis, IN 46204-2277

This form is used to correct an original quarterly wage and employment report. This form cannot be used in place of an original State Form 54256 / DWD Form UC-5.

Electronic filing and correction are required under 646 IAC 5-2-2. Use this form only if you have an approved electronic filing waiver.

Non-employers that advise, encourage, or facilitate a violation of the Act may be subject to Civil Penalties of up to \$5000 per violation.

\* This agency is requesting disclosure of your Social Security number in accordance with IC 4-1-8-1; disclosure is mandatory and this record cannot be processed without it. See also 646 IAC 5-2-2 for employee reporting requirements.

A. Quarter \_\_\_ Year \_\_\_ B. Total workers being Corrected \_\_\_\_\_ C. Corrected total Payroll \_\_\_\_\_

D. Contact Name \_\_\_\_\_ Telephone Number ( ) \_\_\_\_\_ - \_\_\_\_\_

E. SUTA Account Number \_\_\_\_\_ FEIN \_\_\_\_\_ F. Page \_\_\_\_\_ of \_\_\_\_\_

*Print all information using dark ink in block letters. Include only the lines from the original report that need to be corrected.*

G. Social Security Number *	H. Employee's Last Name	I. Employee's First Name	J. MI	K. Start Date (mm/dd/yy)	L. SOC Code	M. ZIP Code	N. Type	O. Employee's Gross Wages	P. M1	Q. M2	R. M3
1. Original Information											
1. Corrected Information											
2. Original Information											
2. Corrected Information											

Reason for the Correction \_\_\_\_\_

Submitted by \_\_\_\_\_ Title / Relationship to Employer \_\_\_\_\_ Date (mm/dd/yy) \_\_\_\_\_

The information contained in this report is filed under penalty of perjury. By submitting this report, the employer is certifying that it is complete and accurate to the best of the employer's knowledge and belief. The employer further certifies that they have read and followed the requirements explained in the Unemployment Insurance Employer's Handbook and the instructions for this form.

**Instructions:** Reports must be in dark ink. DWD images reports when received. Using light ink or a pencil may prevent the report from being processed. Reports must be legible. Print your responses using block letters.

You may need to file more than one page if you are correcting more than 2 workers. Report only the workers that need to be corrected. You should not include workers that were correctly reported on the original quarterly report.

For each line of original information, you must have a line of corrected information. If there are not changes for a worker, do not include reporting for that worker.

If you reported the worker on the original report, you should have information in all columns, **A – R**, even if you are only changing the information in one column. If the information in the “original” line does not match the original report, this report will not be processed.

If you need to add a worker that you left off the original report, write “BLANK” in the SSN column (**G**) on the original information line. If you need to remove a worker, write 0 (zero) in the gross wages column (**O**) on the corrected information line.

In part **A**, write down the quarter number and the year for the period you are correcting. This should match the original report.

In part **B**, write down the total number of workers being corrected. Include all pages of the report being filed. Include multiple pages if there are more than 2 workers that need to be corrected, added, or removed.

In part **C**, write down the total amount of payroll distributed to workers during the calendar quarter after the corrections. Include all pages of the report being filed.

In part **D**, write down a valid, employer, contact name and telephone number.

In part **E**, write down the SUTA account number assigned by DWD to the employer’s account and the FEIN that will be used on the employee’s W-2 or 1099 for the current year. If the employer operates under more than one FEIN, complete a new page for each FEIN.

In part **F**, write the page number for this page of your report and the total number of pages that you are reporting.

In part **G**, write down the Social Security Number or ITIN of the employee first as originally reported and then the correct SSN or ITIN. If you left the person off your original report, write “BLANK” on the original information line.

In part **H**, write down the employee’s last name first as originally reported and then the correct last name.

In part **I**, write down the employee’s first name first as originally reported and then the correct first name.

In part **J**, write down the employee’s middle initial first as originally reported and then the correct middle initial– leave this blank if the employee does not have a middle name.

In part **K**, write down the worker’s start date with this employer first as originally reported and then the correct start date.

In part **L**, write down the employee’s SOC (Standard Occupational Classification) code first as originally reported and then the correct SOC code.

In part **M**, write down the ZIP Code where the employee is working for the employer first as originally reported and then the correct ZIP Code where the employee is working for the employer in Indiana.

In part **N**, write down the type of employment for this employee first as originally reported and then the correct type of employment.

In part **O**, write down the total wages paid to the employee that are subject to unemployment first as originally reported and then the correct total wages. This is the Gross wage amount, not the taxable wage amount. To remove someone from your report, write down 0 on the corrected information line.

In part **P**, write down a Y or N first as originally reported and then the correct code to indicate if the worker was active during the payroll period that contained the 12<sup>th</sup> day of the first month of the quarter.

In part **Q**, write down a Y or N first as originally reported and then the correct code to indicate if the worker was active during the payroll period that contained the 12<sup>th</sup> day of the second month of the quarter.

In part **R**, write down a Y or N first as originally reported and then the correct code to indicate if the worker was active during the payroll period that contained the 12<sup>th</sup> day of the third month of the quarter.

Write down the reason why the report needs to be corrected. **Example reasons:** Correcting SSN. Correcting Wages. Adding SOC code. Correcting start date. Add employee left off of original report.

**If you have any questions, call DWD at 800-891-6499 option 2 for Employer Assistance or refer to the Employer Handbook.**