

Cat. No. 61437D

<b>a</b> Year/Form corrected <b>19</b> ..... / <b>W-2</b> .....		Void <input type="checkbox"/>	OMB No. 1545-0008	<b>For Official Use Only ▶</b>		
<b>b</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected Name			<b>c</b> Employer's name, address, and ZIP code			
<b>d</b> Employee's correct SSN		<b>e</b> Employer's SSA number <b>69-</b>		<b>f</b> Employer's Federal EIN		
<b>g</b> Employer's state I.D. number		<b>h</b> 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"/> Hshld. emp. <input type="checkbox"/>		<b>i</b> 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"/> Hshld. emp. <input type="checkbox"/>		
<b>j</b> Employer's use		Complete <b>k</b> and/or <b>l</b> only if incorrect on the last form you filed. Show incorrect item here. ▶		<b>k</b> Employee's incorrect SSN		
				<b>l</b> Employee's name (as incorrectly shown on previous form)		
<b>CHANGES</b>		<b>Form W-2 box</b>		<b>(a) As previously reported</b>		
		<b>(b) Correct information</b>		<b>(c) Increase (decrease)</b>		
		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. Form <b>W-2c</b> (Rev. 7-97)				Copy A For Social Security Administration 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>d</b> Employee's correct SSN	<b>e</b> Employer's SSA number <b>69-</b>	<b>f</b> Employer's Federal EIN	<b>g</b> Employer's state I.D. number
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Complete <b>k</b> and/or <b>l</b> only if <b>incorrect</b> on the last form you filed. Show <b>incorrect</b> item here. <input type="checkbox"/>	<b>k</b> Employee's <b>incorrect</b> SSN	<b>l</b> Employee's name (as <b>incorrectly</b> shown on previous form)
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## Notice to Employee

This is a corrected **Form W-2**, Wage and Tax Statement, (or Form W-2AS, W-2CM, W-2GU, or W-2VI) 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 U.S. income tax, 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, Commonwealth of the Northern Mariana Islands, Guam, or the U.S. Virgin Islands should contact their local taxing authority for more information.

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## General Instructions

**New filing address for Forms W-2c and W-3c only.** If you use the **U.S. Postal Service**, send Forms W-2c and **W-3c**, Transmittal of Corrected Wage and Tax Statements, to:

Social Security Administration  
Data Operations Center  
P.O. Box 3333  
Wilkes-Barre, PA 18767-3333.

If you use a **carrier other than the U.S. Postal Service**, send Forms W-2c and W-3c to:

Social Security Administration  
Data Operations Center  
Attn: W-2c Process  
1150 E. Mountain Drive  
Wilkes-Barre, PA 18702-7997.

**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). Also use Form W-2c to provide corrected Forms W-2, W-2AS, W-2CM, W-2GU, or W-2VI to employees.

**Do not** use Form W-2c to report back pay. See **Pub. 957**, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and **Form SSA-131**, Employer Report of Special Wage Payments.

**Repayments.** If an employee repays you for wages received in error in a prior year, file Form W-2c only to correct social security and Medicare wages and tax. The wages reported in box 1 cannot be corrected for a repayment for a prior year.

**Magnetic media reporting.** To submit Forms W-2c on magnetic media, contact the Social Security magnetic media coordinator for your state. Call 1-800-SSA-1213 for your coordinator's phone number. Forms W-2c are not required to be filed on magnetic media.

**How to file.** Use a Form W-3c to send Forms W-2c to the SSA unless you are correcting only the employees' names, addresses, or social security numbers (SSNs).

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

**Correcting employees' names, addresses, and/or SSNs only.** If you are correcting only the employees' names, addresses, and/or SSNs, send Form W-2c only without Form W-3c. Complete Form W-2c through box i, as appropriate; do not complete the CHANGES area (boxes 1 through 21). Advise your employees to correct their SSN and/or name on their original Form W-2.

**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 (1) consider all the Forms W-2 when determining the amounts to enter on Form W-2c, as shown in the example below, or (2) 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** under **Boxes 5 and 6** below.

**Method (1) example:** Mary Smith received two Forms W-2 for tax year 1996 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 (correct amount) 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 a separate Form W-2c to correct each prior year. Advise the employee to contact the local SSA office no earlier than 9 months after you file Form W-2c to be sure his or her records are updated.

**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 copies of Forms W-2c you tried to deliver but could not.

## Specific Instructions

**Box a—Year/Form corrected.** If you are correcting Form W-2, enter only the last two digits of the year of the form you are correcting. If you are correcting Form W-2AS, W-2CM, W-2GU, or W-2VI, enter the last two digits of the year you are correcting, and also enter AS, CM, GU, or VI to designate the form you are correcting. For example, 96 and GU shows that you are correcting a 1996 Form W-2GU.

**Void.** If you make an error in completing a Form W-2c, mark the VOID box to void the form. Go to the next form on the page, or use another page of Forms W-2c, and enter the correct information. Submit the entire page even if only one of the forms on the page is correct.

**Box b—Employee's name, address, and ZIP code.** Enter the employee's correct name and address. If you are correcting the name, mark the "Corrected Name" checkbox and also complete box i.

**Box c—Employer's name, address, and ZIP code.** These should be the same as shown on your Forms 941, 943, CT-1, or Schedule H.

The IRS will **not** use Form W-2c to update your address of record. 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 d—Employee's correct SSN.** You must enter the employee's correct SSN even if it was correct on the original Form W-2.

**Box e—Employer's SSA number.** Only state and local government employers that 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 EIN 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. 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 marked on the original Form W-2; in box i, mark them as they should have been marked. For example, if 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 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 make an entry in any box unless you are making a change.

**Box 2—Federal income tax withheld.** Use this box **only** to make corrections because of administrative errors. If correcting Forms W-2AS, W-2CM, W-2GU, or W-2VI, box 2 is for income tax withheld for the applicable possession.

**Boxes 5 and 6.** Complete these boxes to correct Medicare wages and tips and Medicare tax withheld. 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 an MQGE employee, for **1991 and later years**, must also complete Medicare wages and tips in box 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 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. Use these boxes to correct an 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, and S, box 13), sick pay not includible as income, employee business expenses, and any other item 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. Just send Form W-2c to the appropriate state or local agency, and furnish copies to your employees.

**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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, see **New filing address for Forms W-2c and W-3c** only above.

