

THOMAS P. DiNAPOLI
COMPTROLLER



ROBIN R. RABII
DIRECTOR

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
Bureau of State Payroll Services
110 State Street
Albany, New York 12236
(518) 474-4042

Date:

Name
Address

Agency:
Last 4-digits SSN:
Repaid amount:

Dear Employee:

This letter is a statement of the amount you repaid to the Office of the State Comptroller in the year 200X for wages paid to you in error in a prior year.

A Form W-2c (Corrected Wage and Tax Statement) has been issued to correct your Social Security and Medicare wages for the amount repaid for a prior year. Your Federal and State wages will not be reduced by this amount for the prior or current year. The wages paid in error in a prior year remain taxable for that year. You are not entitled to file an amended return to recover the income tax on these wages. Instead, you may be entitled to a deduction (or a credit, in some cases) for the repaid wages on your Form 1040 for the year of repayment.

You may refer to the Internal Revenue Service website at www.irs.gov for additional information (Publication 525, Taxable and Nontaxable Income (Repayments on page 33) or Instructions for Forms W-2c and W-3c) or call 800-829-3676. Please consult with your tax advisor to ensure that your 200X Federal, State and Local tax returns are properly prepared. State and local tax laws sometimes differ from Federal tax laws.

If you have any questions about the amount shown on the Form W-2c, please send an e-mail to payrolldeduction@osc.state.ny.us or call our Customer Service Team at 518-474-4042.