

**Office of Operations
2015 Fall Conference
December 8-9**

Partners in Excellence

Corrected W-2s & AC3206

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Topics

- Types of Corrected W-2s
- Control-D Report
- AC3206
- Communication
- Refunds



Corrected W-2s

- Types of Corrected W-2s
 - Non-Resident Aliens
 - Imputed Income
 - Noncash
 - SSN Correction
 - Name Correction
 - Combine Emplid
 - Retirement Checkbox
 - Agency Errors



Corrected W-2s

- Types of Corrected W-2s (continued)
 - SS/Med Refunds – F/T Students (not NRA)
 - Deficiencies
 - General/Miscellaneous
 - Tax Expense
 - 403(b)
 - AC 230s
 - Prepaid Legal



Corrected W-2s

- Types of Corrected W-2s (continued)
 - State and Local Adjustments (NYC/Yonkers Residency Errors)
 - Workers' Compensation
 - Large Isolated Projects
 - Transit
 - CUNY Box 12DD
 - Credit Letters



W-2 Notification

- Control D – NTAX722 (Agency W-2c report)
- Lists employees with corrected W-2s



- AC3206 (Prior Year Social Security and Medicare Tax Refund Certification)
 - Agency reaches out to affected employees
 - Receiving refunds
 - Employees return to agency (not OSC)
 - Agency responsible for keeping original copy



Bulletin Board Message

8/13/15 - CORRECTED W-2s - OSC has issued Corrected W-2s (Batches 1286-1301 and 1303-1304). The W-2Cs are related to 2013 Workers Compensation adjustments or other changes to previously reported data. Agencies must immediately begin to review Control-D report NTAX722 (Agency W2C report) and identify employees due a FICA refund and obtain a completed and signed Form AC3206 (Prior Year Social Security and Medicare Tax Refund Certification) from each employee identified. Agencies must then record receipt of the completed and signed AC3206 in PayServ no later than **September 25, 2015**.

Removal Date: 9/30/15

8/13/15- CORRECTED W-2s (CUNY ONLY) - OSC has issued Corrected W-2s (Batch 1302) correcting the previously reported value of the employer sponsored health care coverage (Box 12DD) on the 2014 Form W-2. The value of the health coverage is reported for informational purposes only. No agency action required.

Removal Date: 8/31/15



AC 3206 (Rev. 12/14)

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
BUREAU OF STATE PAYROLL SERVICES

PRIOR YEAR SOCIAL SECURITY AND MEDICARE TAX REFUND CERTIFICATION

Section A: *The Agency is required to complete the following section.*

Agency Code: _____ Tax Year: _____ Batch #: _____

Employee Name: _____
FIRST MIDDLE LAST

NYS EMPLID: _____

Amount of Tax Refund: _____

Reason for Refund: Workers' Comp Nonresident Alien Other – Explain:

Section B: *The employee is required to complete the following section.*

I, _____, have not and will not file a claim with the Internal Revenue Service for a refund of the Social Security and Medicare taxes withheld and reported for the tax year and reason(s) identified above by my employer.
(Print Name)

I give my consent to my employer to file a refund claim on my behalf for refunds of Social Security and Medicare taxes withheld from my wages that are now considered exempt for reasons identified above.

Employee Signature: _____ Date: _____

Address: _____ Phone: _____

Notice to Employee: *Due to the complexity of income tax laws, the employee may wish to seek advice or help from the Internal Revenue Service or a tax professional, regarding the tax implication of receiving this refund of Social Security and Medicare taxes.*

PLEASE NOTE:

This form must be retained in the Agency payroll office for four (4) years and be made available upon request by the Office of the State Comptroller.



AC3206 Consent on PayServ

■ PayServ

Favorites | Main Menu > Payroll for North America > U.S. Annual Processing > W-2 Adjustments > Update Emp W2C AC-3206 Status

Emp W2C AC-3206

Empl ID: N0116 Name: W2 Company: NYS

W-2c Batch Number: 1305 Year: 2014

AC-3206 Status

Refund Consent Received? Certificate Received Date:

W2C Batch Stat: Initial AC-3206s Created

W2C FICA Information

W2C Deptid: 00640 State Insurance Fund W2C Status: Closed

T/E Deptid:

Box#	Previous Amount	Current Amount	Change
03 Social Security Wages	6,858.94	1,196.46	-5,662.48
04 Social Security Tax Withheld	425.25	74.18	-351.07
05 Medicare Wages and Tips	6,858.94	1,196.46	-5,662.48
06 Medicare Tax Withheld	99.45	17.35	-82.10
Total Refund:			433.17

*Reason for Tax Refund: Workers' Comp

Save Return to Search Previous in List Next in List



Refunds

- Social Security and Medicare Refund Process
 - OSC receives refunds from the IRS
 - Refunds paid through PayServ in a separate check



Topics Covered

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- Communication
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Questions?

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