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**From:**

**Sent:** Friday, May 29, 2009 2:16:25 PM

**To:**

**Cc:**

**Subject:** Requirement to file W-2Cs reflecting Medicare tax refunds

I think the best authority for the requirement to issue Forms W-2c is in the Regulations at 31.6051-1(c):

*(c) Correction of statements. - (1) Federal Insurance Contributions Act. - If (i) the amount of employee tax under section 3101 deducted and withheld in the calendar year from the wages, as defined in section 3121(a), paid during such year was less or greater than the tax imposed by section 3101 on such wages by reason of the adjustment in such year of an overcollection or undercollection of the tax in any prior year, or (ii) regardless of the reason for the error or the method of its correction, the amount of wages as defined in section 3121(a), or tax under section 3101, entered on a statement furnished pursuant to this section to an employee for a prior year was incorrect, a corrected statement for such prior year reflecting the adjustment or the correct data **SHALL** be furnished to the employee. . . "*