

INSTRUCTIONS FOR COMPLETION OF FORMS UC-2X AND UC-2AX

Purpose of Forms

Use Form UC-2X to make changes to Gross and/or Taxable wages (increase or decrease) from those wages reported on the original PA Form UC-2.

Use Form UC-2AX to correct wage records or credit weeks from that reported on the original PA Form UC-2A. This includes correcting Social Security Numbers (SSN) or credit weeks previously reported; adding SSN's or credit weeks not previously reported to our agency; adding or increasing wages or credit weeks previously reported incorrectly; or deleting or decreasing wages or credit weeks previously reported incorrectly.

If you are changing Gross and/or Taxable wages and individual employee wages or credit weeks, you will be required to submit both Forms UC-2X and UC-2AX.

Where to File

Send completed forms to the PA Department of Labor & Industry, Office of Unemployment Compensation Tax Services, PO Box 68568, Harrisburg, PA 17106-8568.

Overpayment Corrections

Refund requests may not always result in the refund of the exact amount of your calculation. Offsets of the refund request will be processed and the net check will be sent to you with an explanation for the reduction or increase in the refund amount requested. Examples where this offset may happen are:

1. Taxable wage reductions along with reduction in the contributions paid cause an increase in rates subsequent to year of adjustment.
2. Correction of exempt employment previously reported where these individuals were paid UC benefits because of this reported employment.
3. A calculation error was made in the requested refund amount.
4. You owe contribution, interest, penalty and/or court costs on your account or have past due unfiled quarterly reports in another quarter.

Underpayment Corrections

For any corrections made by you that result in additional tax due, our agency must have a check attached for the additional contribution due (unless an overpayment was also made). Do not include any penalty or interest that may be due. We will bill you for these amounts due, if any. Make all checks payable to the PA UC Fund.

Statute of Limitations on Refunds

The PA UC Tax Law specifies certain limitations on refunds. In general, your request for refund must be submitted within four (4) years from the date the original tax report was due.

Documentation Requirements

You may be contacted for documentation depending on the reason for the adjustments. For this reason, we ask that your form be complete and accurate and that you include a phone number in the event we must contact you.

Questions

Questions regarding the processing of your correction form(s) should be referred to Employer Tax Services. Weekdays 7:30 a.m. to 4:00 p.m. Eastern Time at 866-403-6163.

Photocopying

The Forms UC-2X and UC-2AX may be photocopied.

Quarters

Quarter One-January, February, March (due April 30)

Quarter Two-April, May, June (due July 31)

Quarter Three-July, August, September (due October 31)

Quarter Four-October, November, December (due January 31)

Adjusting Wage Information Electronically

For information on adjusting wage information online or by file upload, call Employer Tax Services at 866-403-6163.

SPECIFIC INSTRUCTIONS FOR UC-2AX

1. Enter your PA Unemployment Compensation account number. (Only complete the shaded box if you are "R"- reimbursable or "M"- municipality.)
2. Complete your business name and address.
3. Complete the quarter and year using four digits. A separate form must be submitted for each quarter being corrected.
4. Check the appropriate box to indicate the reason for the adjustment and complete any additional information as requested.
5. Complete the employer certification by signing, and entering title, date, phone number and plant number (if applicable).
6. Following the format of employees SS number, name of employee, gross wages and credit weeks, enter the information as it should have been reported for each employee being corrected. (Use additional sheets if necessary - photocopies of this form are acceptable.)

Auxiliary aids and services are available upon request to individuals with disabilities.
Equal Opportunity Employer/Program