

## **General Rules and Specifications for Private Printing of Substitute Forms W-2 and W-3; Correction**

### **Announcement 2001-59**

The document contains corrections to Rev. Proc. 2001-26 (2001-17 I.R.B. 1093).

#### **Need for Correction**

As published, Rev. Proc. 2001-26 contains the following errors that may prove

to be misleading and are in need of clarification.

1. On page 1096, PART A, SEC. 4, paragraph #.08; the language “If employers submit MMREF-1 file on magnetic tape cartridge, a Form 6559 is required.” is corrected to read: “If employers submit MMREF-1 file on magnetic tape or tape cartridge, a Form 6559 is required.

2. On page 1100, PART B, SEC. 2, Paragraph #.05, #4; the language “Also, if an employer will only be reporting amounts for a 401(k) plan in box 13, those instruc-

tions may be modified to cover only Code D and its instructions.” is corrected to read: “Also, if an employer will only be reporting amounts for a 401(k) plan in box 12, those instructions may be modified to cover only Code D and its instructions.”