

FORM W-2 FREQUENTLY ASKED QUESTIONS (FAQ)

Common Questions Regarding Form W-2 And Difficulty Of Care

Can I upload my Form W-2 into tax preparation software?

Yes, in most cases. However, there are some cases where if you have the Difficulty of Care exclusion, some tax preparation software may be unable to electronically file your return. If this happens, some software can create a return that may be printed to paper and mailed into the IRS.

Why is box 1 of my Form W-2 blank?

The IRS requested that for people with the Difficulty of Care exclusion for the entire year, we leave boxes 1 and 2 blank on their Form W-2.

I qualified for Difficulty of Care, but I want to show my wages on my W-2. Can you change this?

Unfortunately, we can't. The IRS has requested that we don't include the wages on your W-2 form.

Why is the amount in box 1 is different than the amount in boxes 3 and 5?

We have been asked by the IRS to not include wages earned under the Difficulty of Care tax exclusion on Form W-2. Any wages earned after we receive the Difficulty of Care paperwork will be excluded from box 1. The date we receive your paperwork for Difficulty of Care is the date your election becomes active.

Can you retroactively apply Difficulty of Care for the entire tax year?

Unfortunately, we cannot apply the Difficulty of Care exclusion for time that has already passed. Difficulty of Care can only be implemented once we receive a signed attestation form from you. We cannot apply it retroactively. The Difficulty of Care election is active from the date we receive your paperwork. If you believe you qualified for the election for the entire year, you should talk about ways you can claim this with a tax advisor.

Why isn't my employer's name listed in box C of my W-2?

Public Partnerships is filing the W-2 on behalf of your employer. The IRS has requested that our name be put on box C and not your employer's. As a reminder, Public Partnerships is not your employer. Your employer is the person who approves or signs your timesheets.

I received a notification from the IRS requesting further information from my employer on my W-2. What should I do?

Please scan a copy of the mailing you received and send to your program's email box. If you're unsure what on what the email address is, please call Customer Service, see full list of program numbers [here](#). The Public Partnerships tax department will review the notice and assist in resolving it.

I live in Virginia, why does the amount in box 16 differ from 1, 3, 5, etc.?

Virginia has formally adopted the Difficulty of Care exclusion at the state level, which was implemented on October 1st, 2019. For this reason, if you qualify for the Difficulty of Care exclusion, the amount in box 16 may not be equal to the amounts in other taxable income boxes.

Why is the amount in box 16 different from the amount in box 1?

Box 16 shows the state taxable income. If you qualify for Difficulty of Care exclusion, the income you earned is not included with the federal taxable income in box 1. This is a federal exclusion and not all states follow this methodology. Please consult with your tax advisor if you believe your state follows the federal Difficulty of Care exclusion rules.

