

## Attention:

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To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

You may file Forms W-2 and W-3 electronically on the SSA's website at [Employer Reporting Instructions & Information](#). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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OMB No. 1545-0008

<b>a</b> Employer's name, address, and ZIP code	<b>c</b> Tax year/Form corrected  / <b>W-2</b>	<b>d</b> Employee's correct SSN
<b>e</b> Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>		
Complete boxes f and/or g only if incorrect on form <b>previously filed</b> ▶		
<b>f</b> Employee's <b>previously reported</b> SSN		

<b>b</b> Employer's Federal EIN	<b>g</b> Employee's <b>previously reported</b> name	
	<b>h</b> Employee's first name and initial	Last name <span style="float:right">Suff.</span>

**Note:** Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).

Previously reported		Correct information		Previously reported		Correct information	
1	Wages, tips, other compensation	1	Wages, tips, other compensation	2	Federal income tax withheld	2	Federal income tax withheld
3	Social security wages	3	Social security wages	4	Social security tax withheld	4	Social security tax withheld
5	Medicare wages and tips	5	Medicare wages and tips	6	Medicare tax withheld	6	Medicare tax withheld
7	Social security tips	7	Social security tips	8	Allocated tips	8	Allocated tips
9	Advance EIC payment	9	Advance EIC payment	10	Dependent care benefits	10	Dependent care benefits
11	Nonqualified plans	11	Nonqualified plans	12a	See instructions for box 12	12a	See instructions for box 12
13	Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	13	Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		12b	
14	Other (see instructions)	14	Other (see instructions)	12c		12c	
				12d		12d	

**State Correction Information**

Previously reported		Correct information		Previously reported		Correct information	
15	State	15	State	15	State	15	State
Employer's state ID number		Employer's state ID number		Employer's state ID number		Employer's state ID number	
16	State wages, tips, etc.	16	State wages, tips, etc.	16	State wages, tips, etc.	16	State wages, tips, etc.
17	State income tax	17	State income tax	17	State income tax	17	State income tax


**Locality Correction Information**

Previously reported		Correct information		Previously reported		Correct information	
18	Local wages, tips, etc.	18	Local wages, tips, etc.	18	Local wages, tips, etc.	18	Local wages, tips, etc.
19	Local income tax	19	Local income tax	19	Local income tax	19	Local income tax
20	Locality name	20	Locality name	20	Locality name	20	Locality name


For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

**Copy A—For Social Security Administration**

<b>4 4 4 4 4</b>	<b>For Official Use Only ▶</b> OMB No. 1545-0008		
<b>a</b> Employer's name, address, and ZIP code	<b>c</b> Tax year/Form corrected  / <b>W-2</b>		<b>d</b> Employee's correct SSN
	<b>e</b> Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>		
	Complete boxes f and/or g only if incorrect on form <b>previously filed ▶</b>		
	<b>f</b> Employee's <b>previously reported</b> SSN		
<b>b</b> Employer's Federal EIN	<b>g</b> Employee's <b>previously reported</b> name		
	<b>h</b> Employee's first name and initial	Last name	Suff.
<b>Note:</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).			
<b>Previously reported</b>		<b>Correct information</b>	
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>
<b>State Correction Information</b>			
<b>Previously reported</b>		<b>Correct information</b>	
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
Employer's state ID number		Employer's state ID number	
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax
<b>Locality Correction Information</b>			
<b>Previously reported</b>		<b>Correct information</b>	
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

44444	<b>For Official Use Only</b> ▶ OMB No. 1545-0008	<b>Safe, accurate, FAST! Use</b>		Visit the IRS website at <a href="http://www.irs.gov">www.irs.gov</a> .			
<b>a</b> Employer's name, address, and ZIP code		<b>c</b> Tax year/Form corrected  <div style="text-align:center;">/ W-2</div>		<b>d</b> Employee's correct SSN			
		<b>e</b> Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>					
		Complete boxes f and/or g only if incorrect on form <b>previously filed</b> ▶					
		<b>f</b> Employee's <b>previously reported</b> SSN					
<b>b</b> Employer's Federal EIN		<b>g</b> Employee's <b>previously reported</b> name					
		<b>h</b> Employee's first name and initial		Last name			
<b>Note:</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).		<b>i</b> Employee's address and ZIP code					
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld		2 Federal income tax withheld	
3 Social security wages		3 Social security wages		4 Social security tax withheld		4 Social security tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld		6 Medicare tax withheld	
7 Social security tips		7 Social security tips		8 Allocated tips		8 Allocated tips	
9 Advance EIC payment		9 Advance EIC payment		10 Dependent care benefits		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		12a See instructions for box 12		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12b	
14 Other (see instructions)		14 Other (see instructions)		12c		12c	
				12d		12d	
<b>State Correction Information</b>							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
15 State		15 State		15 State		15 State	
Employer's state ID number		Employer's state ID number		Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.		16 State wages, tips, etc.		16 State wages, tips, etc.		16 State wages, tips, etc.	
17 State income tax		17 State income tax		17 State income tax		17 State income tax	
<b>Locality Correction Information</b>							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax		19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name		20 Locality name		20 Locality name	

**Copy B—To Be Filed with Employee's FEDERAL Tax Return**

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a Employer's name, address, and ZIP code		c Tax year/Form corrected  / W-2		d Employee's correct SSN			
		e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>					
		Complete boxes f and/or g only if incorrect on form <b>previously filed</b> ▶					
		f Employee's <b>previously reported</b> SSN					
b Employer's Federal EIN		g Employee's <b>previously reported</b> name					
<b>Note:</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).		h Employee's first name and initial		Last name			
		i Employee's address and ZIP code		Suff.			
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld		2 Federal income tax withheld	
3 Social security wages		3 Social security wages		4 Social security tax withheld		4 Social security tax withheld	
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld		6 Medicare tax withheld	
7 Social security tips		7 Social security tips		8 Allocated tips		8 Allocated tips	
9 Advance EIC payment		9 Advance EIC payment		10 Dependent care benefits		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		12a See instructions for box 12		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12b	
14 Other (see instructions)		14 Other (see instructions)		12c		12c	
				12d		12d	
<b>State Correction Information</b>							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
15 State		15 State		15 State		15 State	
Employer's state ID number		Employer's state ID number		Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.		16 State wages, tips, etc.		16 State wages, tips, etc.		16 State wages, tips, etc.	
17 State income tax		17 State income tax		17 State income tax		17 State income tax	
<b>Locality Correction Information</b>							
<b>Previously reported</b>		<b>Correct information</b>		<b>Previously reported</b>		<b>Correct information</b>	
18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax		19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name		20 Locality name		20 Locality name	

## Notice to Employee

This is a corrected Form W-2, Wage and Tax Statement, (or Form W-2AS, W-2CM, W-2GU, W-2VI or W-2c) for the tax year shown in box c. If you have filed an income tax return for the year shown, you may have to file an amended return. Compare amounts on this form with those reported on your income tax return. If the corrected amounts change your U.S. income tax, file Form 1040X, Amended U.S. Individual Income Tax Return, with Copy B of this Form W-2c to amend the return you already filed.

If you have not filed your return for the year shown in box c, attach Copy B of the original Form W-2 you received from your employer and Copy B of this Form W-2c to your return when you file it.

For more information, contact your nearest Internal Revenue Service office. Employees in American Samoa, Commonwealth of the Northern Mariana Islands, Guam, or the U.S. Virgin Islands should contact their local taxing authority for more information.

<b>4 4 4 4 4</b>	<b>For Official Use Only ▶</b> OMB No. 1545-0008		
<b>a</b> Employer's name, address, and ZIP code		<b>c</b> Tax year/Form corrected  / <b>W-2</b>	<b>d</b> Employee's correct SSN
		<b>e</b> Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form <b>previously filed ▶</b>	
		<b>f</b> Employee's <b>previously reported</b> SSN	
<b>b</b> Employer's Federal EIN		<b>g</b> Employee's <b>previously reported</b> name	
<b>Note:</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).		<b>h</b> Employee's first name and initial	Last name
		Suff.	
<b>i</b> Employee's address and ZIP code		<b>i</b> Employee's address and ZIP code	
<b>Previously reported</b>		<b>Correct information</b>	
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>
<b>State Correction Information</b>			
<b>Previously reported</b>		<b>Correct information</b>	
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
Employer's state ID number		Employer's state ID number	
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax
<b>Locality Correction Information</b>			
<b>Previously reported</b>		<b>Correct information</b>	
<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

**Copy 2—To Be Filed with Employee's State, City, or Local Income Tax Return**

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<b>a</b> Employer's name, address, and ZIP code		<b>c</b> Tax year/Form corrected  <div style="text-align:center;">/ <b>W-2</b></div>	<b>d</b> Employee's correct SSN
		<b>e</b> Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) <input type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form <b>previously filed ▶</b>	
		<b>f</b> Employee's <b>previously reported</b> SSN	
		<b>g</b> Employee's <b>previously reported</b> name	
<b>b</b> Employer's Federal EIN		<b>h</b> Employee's first name and initial	Last name
		Suff.	
		<b>i</b> Employee's address and ZIP code	
<b>Note:</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the Instructions for Forms W-2c and W-3c, boxes 5 and 6).			
<b>Previously reported</b>		<b>Correct information</b>	
1	Wages, tips, other compensation	1	Wages, tips, other compensation
3	Social security wages	3	Social security wages
5	Medicare wages and tips	5	Medicare wages and tips
7	Social security tips	7	Social security tips
9	Advance EIC payment	9	Advance EIC payment
11	Nonqualified plans	11	Nonqualified plans
13	Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	13	Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>
14	Other (see instructions)	14	Other (see instructions)
<b>Previously reported</b>		<b>Correct information</b>	
2	Federal income tax withheld	2	Federal income tax withheld
4	Social security tax withheld	4	Social security tax withheld
6	Medicare tax withheld	6	Medicare tax withheld
8	Allocated tips	8	Allocated tips
10	Dependent care benefits	10	Dependent care benefits
12a	See instructions for box 12	12a	See instructions for box 12
12b		12b	
12c		12c	
12d		12d	
<b>State Correction Information</b>			
<b>Previously reported</b>		<b>Correct information</b>	
15	State	15	State
Employer's state ID number		Employer's state ID number	
16	State wages, tips, etc.	16	State wages, tips, etc.
17	State income tax	17	State income tax
<b>Locality Correction Information</b>			
<b>Previously reported</b>		<b>Correct information</b>	
18	Local wages, tips, etc.	18	Local wages, tips, etc.
19	Local income tax	19	Local income tax
20	Locality name	20	Locality name



## **Employers, Please Note:**

Specific information needed to complete Form W-2c is given in the separate *Instructions for Forms W-2c and W-3c*. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

You can also get forms and instructions from the IRS website at [www.irs.gov](http://www.irs.gov). Electronic filing of Form W-2c is preferred. For information on how to file electronically, go to the Social Security Administration website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).