

## 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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44444	<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 General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, 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>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>	<b>9</b>	<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

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 General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, 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>	<b>9</b>	<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>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 1—State, City, or Local Tax Department**

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>Note.</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, 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>Previously reported</b>		<b>Correct information</b>		<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>		<b>9</b>		<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>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		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>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 B—To Be Filed with Employee's FEDERAL Tax Return**

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>Note.</b> Only complete money fields that are being corrected (exception: for corrections involving MQGE, see the General Instructions for Forms W-2 and W-3, under Specific Instructions for Form W-2c, 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>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		9		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 C—For EMPLOYEE's RECORDS**

## 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 there is a correction in box 5, Medicare wages and tips, use the corrected amount to determine if you need to file or amend Form 8959, Additional Medicare Tax. If you need to file Form 8959 or an amended Form 8959, attach it to Form 1040 or Form 1040X, as applicable.

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.

44444	<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  <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>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 General Instructions for W-2 and W-3, under Specific Instructions for Form W-2c, 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>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>	<b>9</b>	<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

44444	<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  <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>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 General Instructions for W-2 and W-3, under Specific Instructions for Form W-2c, boxes 5 and 6).			
<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>	<b>9</b>	<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 D—For Employer**



## **Employers, Please Note:**

Specific information needed to complete Form W-2c is given in the separate General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*. 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).

**E-filing.** If you file 250 or more Form(s) W-2c, you must file electronically. Even if you are not required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print and submit up to 50 Form(s) W-2c at a time over the Internet. When you e-file with the SSA, no separate Form W-3c filing is required. An electronic Form W-3c will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).