

Attention:

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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 the SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

DO NOT CUT, FOLD, OR STAPLE THIS FORM

a Tax year/Form corrected / W-2		44444	For Official Use Only ▶ OMB No. 1545-0008	
b Employee's correct SSN		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>		d Employer's Federal EIN
e Employee's first name and initial		Last name		Suff. g Employer's name, address, and ZIP code
f Employee's address and ZIP code				
Complete boxes h and/or i only if incorrect on last form filed. ▶		h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form)
Note: Only complete money fields that are being corrected (except MQGE).				
Previously reported		Correct information		Previously reported
1 Wages, tips, other compensation		1 Wages, tips, other compensation		2 Federal income tax withheld
3 Social security wages		3 Social security wages		4 Social security tax withheld
5 Medicare wages and tips		5 Medicare wages and tips		6 Medicare tax withheld
7 Social security tips		7 Social security tips		8 Allocated tips
9 Advance EIC payment		9 Advance EIC payment		10 Dependent care benefits
11 Nonqualified plans		11 Nonqualified plans		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 See instructions for box 12
14 Other (see instructions)		14 Other (see instructions)		12c See instructions for box 12
				12d See instructions for box 12
State Correction Information				
Previously reported		Correct information		Previously reported
15 State		15 State		15 State
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.
17 State income tax		17 State income tax		17 State income tax
Locality Correction Information				
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
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


Form **W-2c** (Rev. 1-2006)

Corrected Wage and Tax Statement


Department of the Treasury
Internal Revenue Service
Cat. No. 61437D

a Tax year/Form corrected / W-2		4 4 4 4 4	OMB No. 1545-0008				
b Employee's correct SSN		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>		d Employer's Federal EIN			
e Employee's first name and initial		Last name		Suff.			
				g Employer's name, address, and ZIP code			
f Employee's address and ZIP code							
Complete boxes h and/or i only if incorrect on last form filed. ▶		h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form)			
Note: Only complete money fields that are being corrected (except MQGE).							
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							
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 1—State, City, or Local Tax Department

a Tax year/Form corrected / W-2		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov .	
b Employee's correct SSN			c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>		d Employer's Federal EIN				
e Employee's first name and initial		Last name		Suff.	g Employer's name, address, and ZIP code				
f Employee's address and ZIP code									
Complete boxes h and/or i only if incorrect on last form filed. ▶			h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form)				
Note: Only complete money fields that are being corrected (except MQGE).									
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									
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

a Tax year/Form corrected / W-2		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov .	
b Employee's correct SSN			c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>		d Employer's Federal EIN				
e Employee's first name and initial		Last name		Suff.	g Employer's name, address, and ZIP code				
f Employee's address and ZIP code									
Complete boxes h and/or i only if incorrect on last form filed. ▶			h Employee's incorrect SSN		i Employee's name (as incorrectly shown on previous form)				
Note: Only complete money fields that are being corrected (except MQGE).									
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									
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 a. 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 a, 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.

a Tax year/Form corrected / W-2		OMB No. 1545-0008	
b Employee's correct SSN		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>	d Employer's Federal EIN
e Employee's first name and initial	Last name	Suff.	g Employer's name, address, and ZIP code
f Employee's address and ZIP code			
Complete boxes h and/or i only if incorrect on last form filed. ►		h Employee's incorrect SSN	i Employee's name (as incorrectly shown on previous form)
Note: Only complete money fields that are being corrected (except MQGE).			
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	
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			
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 2—To Be Filed with Employee's State, City, or Local Income Tax Return

a Tax year/Form corrected / W-2		OMB No. 1545-0008	
b Employee's correct SSN		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i) <input type="checkbox"/>	d Employer's Federal EIN
e Employee's first name and initial	Last name	Suff.	g Employer's name, address, and ZIP code
f Employee's address and ZIP code			
Complete boxes h and/or i only if incorrect on last form filed. ►		h Employee's incorrect SSN	i Employee's name (as incorrectly shown on previous form)
Note: Only complete money fields that are being corrected (except MQGE).			
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	
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			
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

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.