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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.

DO NOT CUT, FOLD, OR STAPLE THIS FORM

44444

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OMB No. 1545-0008

a Employer's name, address, and ZIP code

c Tax year/Form corrected

d Employee's correct SSN

/ W-2

e Corrected SSN and/or name (Check this box and complete boxes f and/or g if incorrect on form previously filed.) ☐Complete boxes f and/or g only if incorrect on form **previously filed** ►f Employee's **previously reported** SSN

b Employer's Federal EIN

g Employee's **previously reported** name

h Employee's first name and initial

Last name

Suff.

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).

i Employee's address and ZIP code

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 Retirement plan Third-party sick pay
☐ ☐ ☐

 13 Statutory employee Retirement plan Third-party sick pay
☐ ☐ ☐

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

Form **W-2c** (Rev. 2-2009)**Corrected Wage and Tax Statement**


Cat. No. 61437D

Department of the Treasury
Internal Revenue Service

44444	For Official Use Only ► OMB No. 1545-0008				
a Employer's name, address, and ZIP code		c Tax year/Form corrected <div style="text-align: center;">/ W-2</div>		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 previously filed ►			
		f Employee's previously reported SSN			
b Employer's Federal EIN		g Employee's previously reported name			
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).		h Employee's first name and initial		Last name	
		Suff.			
		i Employee's address and ZIP code			
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					
Previously reported		Correct information		Previously reported	
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	

44444	For Official Use Only ▶ OMB No. 1545-0008	Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov .			
a Employer's name, address, and ZIP code		c Tax year/Form corrected <div style="text-align: center;">/ W-2</div>		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 previously filed ▶					
		f Employee's previously reported SSN					
b Employer's Federal EIN		g Employee's previously reported name					
<div style="background-color: #cccccc; height: 40px; width: 100%;"></div>		h Employee's first name and initial		Last name			
		Suff.					
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).		i Employee's address and ZIP code					
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	

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

44444	For Official Use Only ▶ OMB No. 1545-0008	Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov .			
a Employer's name, address, and ZIP code		c Tax year/Form corrected <div style="text-align: center;">/ W-2</div>		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 previously filed ▶					
		f Employee's previously reported SSN					
b Employer's Federal EIN		g Employee's previously reported name					
<div style="background-color: #cccccc; height: 40px; width: 100%;"></div>		h Employee's first name and initial		Last name			
		Suff.					
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).		i Employee's address and ZIP code					
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	

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 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.

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a Employer's name, address, and ZIP code		c Tax year/Form corrected <div style="text-align: center;">/ W-2</div>		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 previously filed ►					
		f Employee's previously reported SSN					
b Employer's Federal EIN		g Employee's previously reported name					
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).		h Employee's first name and initial		Last name	Suff.		
		i Employee's address and ZIP code					
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 Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <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	

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

44444	For Official Use Only ▶ OMB No. 1545-0008				
a Employer's name, address, and ZIP code		c Tax year/Form corrected <div style="text-align: center;">/ W-2</div>		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 previously filed ▶			
		f Employee's previously reported SSN			
b Employer's Federal EIN		g Employee's previously reported name			
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).		h Employee's first name and initial		Last name	
		Suff.			
		i Employee's address and ZIP code			
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					
Previously reported		Correct information		Previously reported	
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	

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. 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.