

## **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**

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


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

**Corrected Wage and Tax Statement**


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

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

<b>a</b> Tax year/Form corrected ..... / <b>W-2</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>b</b> Employee's correct SSN			<b>c</b> Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box <b>h</b> and/or box <b>i</b> ) <input type="checkbox"/>		<b>d</b> Employer's Federal EIN				
<b>e</b> Employee's first name and initial		Last name		Suff.	<b>g</b> Employer's name, address, and ZIP code				
<b>f</b> Employee's address and ZIP code			<b>h</b> Employee's <b>incorrect</b> SSN		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)				
<b>Complete boxes h and/or i only if incorrect on last form filed.</b> ▶									
<b>Note:</b> Only complete money fields that are being corrected (except MQGE).									
<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> 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>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>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**

<b>a Tax year/Form corrected</b> ..... / <b>W-2</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>b Employee's correct SSN</b>			<b>c Corrected SSN and/or name</b> (if checked, enter incorrect SSN and/or name in box <b>h</b> and/or box <b>i</b> ) <input type="checkbox"/>		<b>d Employer's Federal EIN</b>				
<b>e Employee's first name and initial</b>		Last name		Suff.	<b>g Employer's name, address, and ZIP code</b>				
<b>f Employee's address and ZIP code</b>									
<b>Complete boxes h and/or i only if incorrect on last form filed.</b> ▶			<b>h Employee's incorrect SSN</b>		<b>i Employee's name (as incorrectly shown on previous form)</b>				
<b>Note:</b> Only complete money fields that are being corrected (except MQGE).									
<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> 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>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>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 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.

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

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



## **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).