



**Note:** *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Copy A—For Social Security Administration

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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>b</b> Employer identification number (EIN)		<b>g</b> Employee's <b>previously reported</b> name	
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<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>
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Copy 1—For State, City, or Local Tax Department

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		<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 identification number (EIN)		<b>g</b> Employee's <b>previously reported</b> name					
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<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	
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<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	
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<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>	
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Employer's state ID number		Employer's state ID number		Employer's state ID number		Employer's state ID number	
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<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 (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 1040-X 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. Attach an original or amended Form 8959 to Form 1040 or 1040-X, 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, the Commonwealth of the Northern Mariana Islands, Guam, or the U.S. Virgin Islands should contact their local taxing authority for more information.

**Future developments.** For the latest information about Form W-2c and its instructions, such as legislation enacted after we release them, go to [www.irs.gov/FormW2c](http://www.irs.gov/FormW2c).

ONLY DRAFT

May 2, 2023

DO NOT FILE

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 identification number (EIN)	<b>g</b> Employee's <b>previously reported</b> name		
<b>h</b> Employee's first name and initial      Last name      Suff.			
<hr style="border-top: 1px dashed black;"/>			
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<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
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<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
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<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>
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<b>Previously reported</b>		<b>Correct information</b>	
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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.
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<b>Previously reported</b>		<b>Correct information</b>	
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<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																																
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## Employers, Please Note:

Specific information needed to complete Form W-2c is available in a separate booklet titled the General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*. You can order these instructions and additional forms at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms).

**Caution:** Do not send the SSA any Forms W-2c or W-3c that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See *E-filing*, later.

**Need help?** If you have questions about reporting on Form W-2c, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free). Deaf or hard-of-hearing customers may call any of our toll-free numbers using their choice of relay service.

**E-filing.** See the General Instructions for Forms W-2 and W-3 for information on when you're required to file Form(s) W-2c electronically. Even if you are not required to file electronically, doing so can save you time and effort. Employers may use the SSA's W-2c Online service to create, save, print, and electronically submit up to 25 Form(s) W-2c at a time. 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-2c Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.SSA.gov/employer](http://www.SSA.gov/employer).

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