



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

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

DO NOT CUT, FOLD, OR STAPLE THIS FORM


| | | | | | |
|--|--|--|--|--|--|
| 44444 | | For Official Use Only OMB No. 1545-0008 | | | |
| a Employer's name, address, and ZIP code | | c Tax year/Form corrected / W-2 | | 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"/> | | | |
| | | f Employee's previously reported SSN | | | |
| | | g Employee's previously reported name | | | |
| b Employer identification number (EIN) | | h Employee's first name and initial | | Last name Suff. | |
| <p>Note: 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 <i>Specific Instructions for Form W-2c</i>, boxes 5 and 6).</p> | | | | | |
| 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 | | 9 | | 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 | |
| 14 Other (see instructions) | | 14 Other (see instructions) | | 12c | |
| | | | | 12d | |
| 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 | |


For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A—For Social Security Administration

| | | | |
|--|--|--|--|
| 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 identification number (EIN) | | g Employee's previously reported name | |
| Note: 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 <i>Specific Instructions for Form W-2c</i> , 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 | 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 |
| 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 1—For State, City, or Local Tax Department

| | | | | | | | |
|--|---|--|---|--|--------------------------------------|--|--|
| 4444 | For Official Use Only OMB No. 1545-0008 | Safe, accurate, FAST! Use |  | Visit the IRS website at www.irs.gov/efile . | | | |
| 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 identification number (EIN) | | g Employee's previously reported name | | | | | |
| Note: 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 <i>Specific Instructions for Form W-2c</i> , boxes 5 and 6). | | h Employee's first name and initial | | Last name | | | |
| | | | | Suff. | | | |
| 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 | | 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 | |
| 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 | |

| | | | | | | | |
|--|---|--|---|--|--------------------------------------|--|--|
| 4444 | For Official Use Only OMB No. 1545-0008 | Safe, accurate, FAST! Use |  | Visit the IRS website at www.irs.gov/efile . | | | |
| 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 identification number (EIN) | | g Employee's previously reported name | | | | | |
| Note: 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 <i>Specific Instructions for Form W-2c</i> , boxes 5 and 6). | | h Employee's first name and initial | | Last name | | | |
| | | | | Suff. | | | |
| 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 | | 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 | |
| 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 (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.

ONLY DRAFT

May 2, 2023

DO NOT FILE

| | | | |
|--|--|--|--|
| 44444 | For Official Use Only OMB No. 1545-0008 | | |
| a Employer's name, address, and ZIP code | | c Tax year/Form corrected / W-2 | 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 identification number (EIN) | | g Employee's previously reported name | |
| Note: 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 <i>Specific Instructions for Form W-2c</i> , 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 | |
| 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 |
| 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 | |
| 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 | |
| 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

| | | | |
|--|--|--|--|
| 4444 | 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 identification number (EIN) | | g Employee's previously reported name | |
| Note: 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 <i>Specific Instructions for Form W-2c</i> , 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 | 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 |
| 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 | |
| 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 |

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.

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.

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.

ONLY DRAFT
May 2, 2023
DO NOT FILE