



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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44444

For Official Use Only
OMB No. 1545-0029

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.) ☐			
		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			
		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 <i>Boxes 5 and 6</i> under <i>Specific Instructions for Form W-2c</i> in the General Instructions for Forms W-2 and W-3.)		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		9		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		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	
14a Other (see instructions)		14a Other (see instructions)		12c	
14b Treasury Tipped Occupation Code(s)		14b Treasury Tipped Occupation Code(s)		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

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		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">h Employee's first name and initial</td> <td style="width: 30%;">Last name</td> <td style="width: 20%;">Suff.</td> </tr> <tr> <td colspan="3" style="height: 20px;"></td> </tr> </table>		h Employee's first name and initial	Last name	Suff.			
		h Employee's first name and initial	Last name	Suff.					
i Employee's address and ZIP code									
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7 Social security tips		7 Social security tips							
9		9							
11 Nonqualified plans		11 Nonqualified plans							
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Statutory employee ☐	Retirement plan ☐	Third-party sick pay ☐							
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14a Other (see instructions)		14a Other (see instructions)							
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OMB No. 1545-0029		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 / 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.) ☐			
		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			
		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 <i>Boxes 5 and 6</i> under <i>Specific Instructions for Form W-2c</i> in the General Instructions for Forms W-2 and W-3.)		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		9		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		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	
14a Other (see instructions)		14a Other (see instructions)		12c	
14b Treasury Tipped Occupation Code(s)		14b Treasury Tipped Occupation Code(s)		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	

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.

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DRAFT — DO NOT FILE

OMB No. 1545-0029

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.) ☐			
		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			
		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 <i>Boxes 5 and 6</i> under <i>Specific Instructions for Form W-2c</i> in the General Instructions for Forms W-2 and W-3.)		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		9		10 Dependent care benefits	
11 Nonqualified plans		11 Nonqualified plans		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	
14a Other (see instructions)		14a Other (see instructions)		12c	
14b Treasury Tipped Occupation Code(s)		14b Treasury Tipped Occupation Code(s)		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	

Copy D—For Employer

Department of the Treasury
Internal Revenue Service

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. 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.