Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website with the SSA. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See the penalties section in the current General Instructions for Forms W-2 and W-3 for more information.

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

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a Employer's name, address, and ZIP code

b Employer's Federal EIN

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

g Employee's **previously reported** name

h Employee's first name and initial | Last name | Suff.

i Employee's address and ZIP code

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).

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 Code	**12a** See instructions for box 12 Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14 Other (see instructions)	**14** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code

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

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OMB No. 1545-0008

a Employer's name, address, and ZIP code

b Employer's Federal EIN

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

g Employee's **previously reported** name

h Employee's first name and initial | Last name | Suff.

i Employee's address and ZIP code

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).

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 Code	**12a** See instructions for box 12 Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14 Other (see instructions)	**14** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code

State Correction Information

Previously reported	Correct information	Previously reported	Correct information
15 State Employer's state ID number	**15** State Employer's state ID number	**15** State Employer's state ID number	**15** State 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—State, City, or Local Tax Department

Form **W-2c** (Rev. 2-2009) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

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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'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 Code	**12a** See instructions for box 12 Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14 Other (see instructions)	**14** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code

State Correction Information

Previously reported	Correct information	Previously reported	Correct information
15 State / Employer's state ID number	**15** State / Employer's state ID number	**15** State / Employer's state ID number	**15** State / 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

Form **W-2c** (Rev. 2-2009) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

44444	For Official Use Only ► OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov.

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'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 Code	12a See instructions for box 12 Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code	12b Code
14 Other (see instructions)	14 Other (see instructions)	12c Code	12c Code
		12d Code	12d Code

State Correction Information

Previously reported	Correct information	Previously reported	Correct information
15 State / Employer's state ID number	15 State / Employer's state ID number	15 State / Employer's state ID number	15 State / 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

Form **W-2c** (Rev. 2-2009) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

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

b Employer's Federal EIN

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

g Employee's **previously reported** name

h Employee's first name and initial | Last name | Suff.

i Employee's address and ZIP code

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).

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 Code	**12a** See instructions for box 12 Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14 Other (see instructions)	**14** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code

State Correction Information

Previously reported	Correct information	Previously reported	Correct information
15 State Employer's state ID number	**15** State Employer's state ID number	**15** State Employer's state ID number	**15** State 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

Form **W-2c** (Rev. 2-2009) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

44444 | **For Official Use Only** ►
OMB No. 1545-0008

a Employer's name, address, and ZIP code

b Employer's Federal EIN

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

g Employee's **previously reported** name

h Employee's first name and initial | Last name | Suff.

i Employee's address and ZIP code

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).

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 Code	**12a** See instructions for box 12 Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14 Other (see instructions)	**14** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code

State Correction Information

Previously reported	Correct information	Previously reported	Correct information
15 State Employer's state ID number	**15** State Employer's state ID number	**15** State Employer's state ID number	**15** State 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 D—For Employer
Department of the Treasury
Internal Revenue Service

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

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.*