

Form W-2 C

(Rev. 8-2023)

Department of the Treasury
Internal Revenue Service

For Official Use Only

OMB No. 1545-0008

Corrected Wage and Tax Statement



Form W-2 C (Rev. 08-2023) Catalog Number 72162R
Department of the Treasury **Internal Revenue Service** www.irs.gov



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Attention:

You may file Forms W-2 and W-3 electronically on the SSA's Employer W-2 Filing Instructions and Information web page, which is also accessible at www.socialsecurity.gov/employer. 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.

Note: Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file Copy A downloaded from this website with the SSA; 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, available at www.irs.gov/w2, for more information.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded, filled in, and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' Online Ordering for Information Returns and Employer Returns page, or visit www.irs.gov/orderforms and click on Employer and Information returns. We'll mail you the scannable forms and any other products you order.

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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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		d Employee's correct SSN			
		/ W-2					
		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					
		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 General Instructions for Forms W-2 and W-3, under <i>Specific Instructions for Form W-2c</i> , 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		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"/>	13 Statutory employee <input type="checkbox"/>	12b	12b
Retirement plan <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	12c	12c
Third-party sick pay <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12d	12d
14 Other (see instructions)	14 Other (see instructions)		
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

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		
	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 General Instructions for Forms W-2 and W-3, under <i>Specific Instructions for Form W-2c</i> , 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	9	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 <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 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

Copy 1—For State, City, or Local Tax Department

44444	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 / 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			
		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 General Instructions for Forms W-2 and W-3, under <i>Specific Instructions for Form W-2c</i> , 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		9		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 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	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

Copy B—To Be Filed With Employee's FEDERAL Tax Return

44444		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 / 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					
<div style="background-color: #cccccc; height: 40px;"></div>				h Employee's first name and initial		Last name		Suff.	
				<div style="background-color: #cccccc; height: 40px;"></div>					
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).				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 Code	12a See instructions for box 12 Code
13 Statutory employee <input type="checkbox"/>	13 Statutory employee <input type="checkbox"/>	12b Code	12b Code
Retirement plan <input type="checkbox"/>	Retirement plan <input type="checkbox"/>		
Third-party sick pay <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>		
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

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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44444		For Official Use Only OMB No. 1545-0008			
a Employer's name, address, and ZIP code		c Tax year/Form corrected		d Employee's correct SSN	
		/ W-2			
		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			
		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 General Instructions for Forms W-2 and W-3, under <i>Specific Instructions for Form W-2c</i> , boxes 5 and 6).		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	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 2—To Be Filed With Employee's State, City, or Local Income Tax Return

44444		For Official Use Only OMB No. 1545-0008					
a Employer's name, address, and ZIP code		c Tax year/Form corrected		d Employee's correct SSN			
		/ W-2					
		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:					
b Employer identification number (EIN)		f Employee's previously reported SSN					
		g Employee's previously reported name					
		h Employee's first name and initial		Last 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).				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 D—For Employer

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.

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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