

Please do not staple

|  |                                 |   |   |   |  |
|--|---------------------------------|---|---|---|--|
| 1 Year being corrected<br><b>19__</b>  | 2 Employer's use                | For Official Use Only ▶                       |   |   |  |
| 3 Form: <input type="checkbox"/> W-2 <input type="checkbox"/> W-2AS<br><input type="checkbox"/> W-2P <input type="checkbox"/> W-2GU <input type="checkbox"/> W-2VI |                                 | 4 Statutory employee <input type="checkbox"/> |   | De-ceased employee <input type="checkbox"/>                       | 942 employee <input type="checkbox"/>                  |
| 5 Employee's correct SSN   |                                 | 6 Employer's SSA number<br><b>69-</b>         |   | 7 Employer's Federal EIN  | 8 Employer's state I.D. number                         |
| 9 Employee's name, address, and ZIP code   |                                 |   | 10 Employer's name, address, and ZIP code |   |  |
| Complete 11 and/or 12 <b>only</b> if <b>incorrect</b> on the last form you filed. Show <b>incorrect</b> item here ▶  |                                 | 11 Employee's <b>incorrect</b> SSN            |   | 12 Employee's name (as <b>incorrectly</b> shown on previous form) |  |
| CHANGES  | Item                            | (a) As Previously Reported                    | (b) Correct Information                   | (c) Increase (decrease)--(b) less (a)                             |  |
|  | 13 Social security wages        |   |   |   |  |
|  | 14 Social security tips         |   |   |   |  |
|  | 15 Social security tax withheld |   |   |   |  |
|  | 16 Wages, tips, other comp.     |   |   |   |  |
|  | 17 Federal income tax withheld  |   |   |   |  |
|  | 18 Allocated tips               |   |   |   |  |
|  | 19 *                            |   |   |   |  |
|  | 20 Gross annuity, etc. (W-2P)   |   |   |   |  |
|  | 21 Taxable amount (W-2P)        |   |   |   |  |
|  | 22 State wages                  |   |   |   |  |
|  | 23 State tax withheld           |   |   |   |  |
| 24 Local wages   |                                 |   |   |   |  |
| 25 Local tax withheld  |                                 |   |   |   |  |
| *See instructions. For Paperwork Reduction Act Notice, see back of Copy D.   |                                 |   |   |   | Copy A for Social Security Administration              |
| Form <b>W-2c</b> (Rev. 10-85) <b>Statement of Corrected Income and Tax Amounts</b>   |                                 |   |   |   | Department of the Treasury<br>Internal Revenue Service |

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| Form <b>W-2c</b> (Rev. 10-85) <b>Statement of Corrected Income and Tax Amounts</b>   |                                 |   |   |   | Department of the Treasury<br>Internal Revenue Service |



|   |                    |                              |                                       |  |   |   |  |                                      |  |
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|   | 13                 | Social security wages        |                                       |  |   |   |  |                                      |  |
|   | 14                 | Social security tips         |                                       |  |   |   |  |                                      |  |
|   | 15                 | Social security tax withheld |                                       |  |   |   |  |                                      |  |
|   | 16                 | Wages, tips, other comp.     |                                       |  |   |   |  |                                      |  |
|   | 17                 | Federal income tax withheld  |                                       |  |   |   |  |                                      |  |
|   | 18                 | Allocated tips               |                                       |  |   |   |  |                                      |  |
|   | 19                 |                              |                                       |  |   |   |  |                                      |  |
|   | 20                 | Gross annuity, etc. (W-2P)   |                                       |  |   |   |  |                                      |  |
|   | 21                 | Taxable amount (W-2P)        |                                       |  |   |   |  |                                      |  |
|   | 22                 | State wages                  |                                       |  |   |   |  |                                      |  |
|   | 23                 | State tax withheld           |                                       |  |   |   |  |                                      |  |
| 24  | Local wages        |                              |                                       |  |   |   |  |                                      |  |
| 25  | Local tax withheld |                              |                                       |  |   |   |  |                                      |  |

**Copy 1 for state, city, or local tax department**

Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 10-85) **Statement of Corrected Income and Tax Amounts**

|   |                    |                              |                                       |  |   |   |  |                                      |  |
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| 5 Employee's correct SSN  |                    |                              | 6 Employer's SSA number<br><b>69-</b> |  |   | 7 Employer's Federal EIN  |  | 8 Employer's state I.D. number       |  |
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|   | 13                 | Social security wages        |                                       |  |   |   |  |                                      |  |
|   | 14                 | Social security tips         |                                       |  |   |   |  |                                      |  |
|   | 15                 | Social security tax withheld |                                       |  |   |   |  |                                      |  |
|   | 16                 | Wages, tips, other comp.     |                                       |  |   |   |  |                                      |  |
|   | 17                 | Federal income tax withheld  |                                       |  |   |   |  |                                      |  |
|   | 18                 | Allocated tips               |                                       |  |   |   |  |                                      |  |
|   | 19                 |                              |                                       |  |   |   |  |                                      |  |
|   | 20                 | Gross annuity, etc. (W-2P)   |                                       |  |   |   |  |                                      |  |
|   | 21                 | Taxable amount (W-2P)        |                                       |  |   |   |  |                                      |  |
|   | 22                 | State wages                  |                                       |  |   |   |  |                                      |  |
|   | 23                 | State tax withheld           |                                       |  |   |   |  |                                      |  |
| 24  | Local wages        |                              |                                       |  |   |   |  |                                      |  |
| 25  | Local tax withheld |                              |                                       |  |   |   |  |                                      |  |

**Copy 1 for state, city, or local tax department**

Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 10-85) **Statement of Corrected Income and Tax Amounts**



|   |                                 |                  |                                       |  |   |   |  |                                      |  |
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|   | 13 Social security wages        |                  |                                       |  |   |   |  |                                      |  |
|   | 14 Social security tips         |                  |                                       |  |   |   |  |                                      |  |
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|   | 16 Wages, tips, other comp.     |                  |                                       |  |   |   |  |                                      |  |
|   | 17 Federal income tax withheld  |                  |                                       |  |   |   |  |                                      |  |
|   | 18 Allocated tips               |                  |                                       |  |   |   |  |                                      |  |
|   | 19                              |                  |                                       |  |   |   |  |                                      |  |
|   | 20 Gross annuity, etc. (W-2P)   |                  |                                       |  |   |   |  |                                      |  |
|   | 21 Taxable amount (W-2P)        |                  |                                       |  |   |   |  |                                      |  |
|   | 22 State wages                  |                  |                                       |  |   |   |  |                                      |  |
|   | 23 State tax withheld           |                  |                                       |  |   |   |  |                                      |  |
| 24 Local wages  |                                 |                  |                                       |  |   |   |  |                                      |  |
| 25 Local tax withheld   |                                 |                  |                                       |  |   |   |  |                                      |  |

**Copy B to be filed with employee's FEDERAL tax return**

**Form W-2c (Rev. 10-85) Statement of Corrected Income and Tax Amounts**

Department of the Treasury  
Internal Revenue Service

|   |                                 |                  |                                       |  |   |   |  |                                      |  |
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|   | 17 Federal income tax withheld  |                  |                                       |  |   |   |  |                                      |  |
|   | 18 Allocated tips               |                  |                                       |  |   |   |  |                                      |  |
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**Copy C for employee's records**

Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 10-85) **Statement of Corrected Income and Tax Amounts**

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**Copy C for employee's records**

Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 10-85) **Statement of Corrected Income and Tax Amounts**

### **Notice to Employee:**

This is a corrected version of the W-2 form checked in item 3. If you have already filed a tax return for the year shown in item 1, you may have to file an amended return if any of the corrections change your tax liability for that year. Contact the Internal Revenue Service (or

other taxing authority in the case of Form W-2AS, W-2GU, or W-2VI) for further information.

When you file your return, *attach this corrected statement with the original W-2*. If you have already filed a return, attach this W-2c to your amended return.

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|   | 19                 |                              |                                       |  |   |   |  |                                      |  |
|   | 20                 | Gross annuity, etc. (W-2P)   |                                       |  |   |   |  |                                      |  |
|   | 21                 | Taxable amount (W-2P)        |                                       |  |   |   |  |                                      |  |
|   | 22                 | State wages                  |                                       |  |   |   |  |                                      |  |
|   | 23                 | State tax withheld           |                                       |  |   |   |  |                                      |  |
|   | 24                 | Local wages                  |                                       |  |   |   |  |                                      |  |
| 25  | Local tax withheld |                              |                                       |  |   |   |  |                                      |  |

**Copy 2 to be filed with employee's state, city, or local income tax return**  
Department of the Treasury  
Internal Revenue Service

**Form W-2c (Rev. 10-85) Statement of Corrected Income and Tax Amounts**

|   |                    |                              |                                       |  |   |   |  |                                      |  |
|---|--------------------|------------------------------|---------------------------------------|--|---|---|--|--------------------------------------|--|
| 1 Year being corrected<br><b>19</b> ---   |                    | 2 Employer's use             |                                       | 3 Form: <input type="checkbox"/> W-2 <input type="checkbox"/> W-2AS<br><input type="checkbox"/> W-2P <input type="checkbox"/> W-2GU <input type="checkbox"/> W-2VI |   | 4 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> 942 employee <input type="checkbox"/> Legal Rep. <input type="checkbox"/> Medicare Fed. emp. <input type="checkbox"/> |  | OMB No. 1545-0008<br>Expires 6-30-88 |  |
| 5 Employee's correct SSN  |                    |                              | 6 Employer's SSA number<br><b>69-</b> |  |   | 7 Employer's Federal EIN  |  | 8 Employer's state I.D. number       |  |
| 9 Employee's name, address, and ZIP code  |                    |                              |                                       |  | 10 Employer's name, address, and ZIP code |   |  |                                      |  |
| Complete 11 and/or 12 <b>only</b> if <b>incorrect</b> on the last form you filed. Show <b>incorrect</b> item here |                    |                              | 11 Employee's <b>incorrect</b> SSN    |  |   | 12 Employee's name (as <b>incorrectly</b> shown on previous form)   |  |                                      |  |
| <b>CHANGES</b>  | <b>Item</b>        |                              | <b>(a) As Previously Reported</b>     |  | <b>(b) Correct Information</b>            |   | <b>(c) Increase (decrease)--(b) less (a)</b> |                                      |  |
|   | 13                 | Social security wages        |                                       |  |   |   |  |                                      |  |
|   | 14                 | Social security tips         |                                       |  |   |   |  |                                      |  |
|   | 15                 | Social security tax withheld |                                       |  |   |   |  |                                      |  |
|   | 16                 | Wages, tips, other comp.     |                                       |  |   |   |  |                                      |  |
|   | 17                 | Federal income tax withheld  |                                       |  |   |   |  |                                      |  |
|   | 18                 | Allocated tips               |                                       |  |   |   |  |                                      |  |
|   | 19                 |                              |                                       |  |   |   |  |                                      |  |
|   | 20                 | Gross annuity, etc. (W-2P)   |                                       |  |   |   |  |                                      |  |
|   | 21                 | Taxable amount (W-2P)        |                                       |  |   |   |  |                                      |  |
|   | 22                 | State wages                  |                                       |  |   |   |  |                                      |  |
|   | 23                 | State tax withheld           |                                       |  |   |   |  |                                      |  |
|   | 24                 | Local wages                  |                                       |  |   |   |  |                                      |  |
| 25  | Local tax withheld |                              |                                       |  |   |   |  |                                      |  |

**Copy 2 to be filed with employee's state, city, or local income tax return**  
Department of the Treasury  
Internal Revenue Service

**Form W-2c (Rev. 10-85) Statement of Corrected Income and Tax Amounts**



|  |                                 |                                       |   |   |                                |
|--|---------------------------------|---------------------------------------|---|---|--------------------------------|
| 1 Year being corrected<br><b>19</b> ---  |                                 | 2 Employer's use                      |   |   |                                |
| 3 Form: <input type="checkbox"/> W-2 <input type="checkbox"/> W-2AS<br><input type="checkbox"/> W-2P <input type="checkbox"/> W-2GU <input type="checkbox"/> W-2VI |                                 |                                       | 4 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> 942 employee <input type="checkbox"/> Legal Rep. <input type="checkbox"/> Medicare Fed. emp. <input type="checkbox"/> | OMB No. 1545-0008<br>Expires 6-30-88                              |                                |
| 5 Employee's correct SSN   |                                 | 6 Employer's SSA number<br><b>69-</b> |   | 7 Employer's Federal EIN  | 8 Employer's state I.D. number |
| 9 Employee's name, address, and ZIP code   |                                 |                                       | 10 Employer's name, address, and ZIP code   |   |                                |
| Complete 11 and/or 12 <b>only</b> if <b>incorrect</b> on the last form you filed. Show <b>incorrect</b> item here  |                                 | 11 Employee's <b>incorrect</b> SSN    |   | 12 Employee's name (as <b>incorrectly</b> shown on previous form) |                                |
| <b>CHANGES</b>   | <b>Item</b>                     | <b>(a) As Previously Reported</b>     | <b>(b) Correct Information</b>  | <b>(c) Increase (decrease)--(b) less (a)</b>                      |                                |
|  | 13 Social security wages        |                                       |   |   |                                |
|  | 14 Social security tips         |                                       |   |   |                                |
|  | 15 Social security tax withheld |                                       |   |   |                                |
|  | 16 Wages, tips, other comp.     |                                       |   |   |                                |
|  | 17 Federal income tax withheld  |                                       |   |   |                                |
|  | 18 Allocated tips               |                                       |   |   |                                |
|  | 19                              |                                       |   |   |                                |
|  | 20 Gross annuity, etc. (W-2P)   |                                       |   |   |                                |
|  | 21 Taxable amount (W-2P)        |                                       |   |   |                                |
|  | 22 State wages                  |                                       |   |   |                                |
|  | 23 State tax withheld           |                                       |   |   |                                |
|  | 24 Local wages                  |                                       |   |   |                                |
| 25 Local tax withheld  |                                 |                                       |   |   |                                |

**Copy D for employer**

Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 10-85) **Statement of Corrected Income and Tax Amounts**

|  |                                 |                                       |   |   |                                |
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|  | 13 Social security wages        |                                       |   |   |                                |
|  | 14 Social security tips         |                                       |   |   |                                |
|  | 15 Social security tax withheld |                                       |   |   |                                |
|  | 16 Wages, tips, other comp.     |                                       |   |   |                                |
|  | 17 Federal income tax withheld  |                                       |   |   |                                |
|  | 18 Allocated tips               |                                       |   |   |                                |
|  | 19                              |                                       |   |   |                                |
|  | 20 Gross annuity, etc. (W-2P)   |                                       |   |   |                                |
|  | 21 Taxable amount (W-2P)        |                                       |   |   |                                |
|  | 22 State wages                  |                                       |   |   |                                |
|  | 23 State tax withheld           |                                       |   |   |                                |
|  | 24 Local wages                  |                                       |   |   |                                |
| 25 Local tax withheld  |                                 |                                       |   |   |                                |

**Copy D for employer**

Department of the Treasury  
Internal Revenue Service

Form **W-2c** (Rev. 10-85) **Statement of Corrected Income and Tax Amounts**

## Instructions for Preparing Form W-2c

**Purpose of Form.**—Form W-2c is used by an employer (or other payer, in the case of Form W-2P) to correct errors in previously filed Forms W-2, W-2P, W-2AS, W-2GU, or W-2VI. Use a separate **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to transmit each type of form shown in item 3. Section 218 filers (certain state and local governmental employers) must use Form SSA-3964, State's Report of Adjustments, for years before 1982.

**Where to File.**—Copy A of Form W-2c should be filed with the Social Security Administration. Correct addresses are on the back of Form W-3c. File the remaining copies of W-2c as noted on the bottom of each form.

**How to Complete Form W-2c.**—For descriptions of individual items, see the instructions for Forms W-2 and W-2P. Complete items 1–10 as applicable. For items 11–25 (Changes) complete only those items that are being corrected. Otherwise leave blank.

Always use a Form W-3c to send more than one Form W-2c. A single Form W-2c may be submitted without a Form W-3c. (**Note:** Section 218 filers must always submit a Form W-3c.)

On any line that shows a dollar change, and one of the amounts is zero, enter "zero" or "0"—do not leave blank.

Negative amounts in column (c) (decreases) must be bracketed.

### Specific Instructions

**Item 2—Employer's use.**—This is an optional item which employers may use to identify individual forms.

**Item 6—Employer's SSA number.**—This is a number beginning with "69—" that is assigned to certain state or local governmental employers. Also add the L indicator, coverage group and/or PRU number, if these have been assigned to you by SSA.

**Item 8—Employer's state I.D. number.**—You are not required to complete this item. This number is assigned by the individual states. You may want to complete this item if you use copies of this form for your state returns.

**Items 11 and 12.**—Complete items 11 and/or 12 only if you wish to correct an employee's SSN or name. If the previously reported money amounts were correct, you do not need to enter them on Form W-2c.

**Item 19.**—Use this line to correct the amount of taxable fringe benefits shown in Box 16 of Form W-2, the advance earned income credit payment shown in Box 7 of Form W-2, or the IRA code shown in Box 14 of Form W-2P. Be sure to label the item as "Fringe benefits," "Advance EIC payment," or "IRA code."

**Items 22 through 25—State or local data.**—If your ONLY changes to the original W-2 are to state or local data, DO NOT send the W-2c to SSA or your State Social Security Administrator.

**Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue and Social Security laws of the United States. We need it to ensure that taxpayers are complying with these laws and so that we can figure and collect the right amount of tax. You are required to give us this information.

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