

Attention:

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You may file Forms W-2 and W-3 electronically on the SSA's website at <u>Employer Reporting Instructions & Information</u>. You can create fill-in versions of Forms W-2 and W-3 for filing with the SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

DO NOT CUT, FOLD, OR STAPLE THIS FORM

a Tax year/Form corrected		For Official Use Onl	<u>,</u>			
/ W-2	4444	OMB No. 1545-0008				
b Employee's correct SSN		c Corrected SSN and/or		d Employer's Federal EIN		
D Employee's correct SSN		c Corrected SSN and/or name (if checked, enter incorrect SSN and/or na in box h and/or box i)	me	a Employer's Federal EIN		
e Employee's first name and initia	I Last nar	ne	Suff.	g Employer's name, address, and Z	P code	
			J			
f Employee's address and ZIP co	de					
Complete boxes h and/or i only if incorrect on last form filed.		i Employee's name (as incorrectly shown on previous form)				
	Note: Only co	omplete money field	s that	t are being corrected (except MQGE).		
Previously reported	C	orrect information		Previously reported	Correct information	
1 Wages, tips, other compensation	1 Wage	s, tips, other compensation		2 Federal income tax withheld	2 Federal income tax withheld	
3 Social security wages	3 Socia	al security wages		4 Social security tax withheld	4 Social security tax withheld	
5 Medicare wages and tips	5 Medi	care wages and tips		6 Medicare tax withheld	6 Medicare tax withheld	
7 Social security tips	7 Socia	al security tips		8 Allocated tips	8 Allocated tips	
9 Advance EIC payment	9 Adva	nce EIC payment		10 Dependent care benefits	10 Dependent care benefits	
11 Nonqualified plans	11 Nonc	ualified plans		12a See instructions for box 12	12a See instructions for box 12	
13 Statutory Retirement Third-part employee plan sick pay	y 13 Statutor employe		ty	12b	12b	
14 Other (see instructions)	14 Othe	r (see instructions)		12c	12c	
				12d	12d	
		State Corr	ectio	n Information		
Previously reported	Co	prrect information		Previously reported	Correct information	
15 State	15 State			15 State	15 State	
Employer's state ID number	Employ	yer'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						
18 Local wages, tips, etc.	18 Loca	l wages, tips, etc.		18 Local wages, tips, etc.	18 Local wages, tips, etc.	
19 Local income tax	19 Loca	l income tax		19 Local income tax	19 Local income tax	
20 Locality name	20 Loca	lity 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. 1-2006)

Corrected Wage and Tax Statement

Copy A—For Social Security Administration Department of the Treasury Internal Revenue Service

a Tax year/Form corrected	4444	OMB No. 1545-0008			
b Employee's correct SSN		c Corrected SSN and/or		d Employer's Federal EIN	
		name (if checked, enter	_		
		incorrect SSN and/or na in box h and/or box i)	me		
e Employee's first name and initial		Last name Suff.		g Employer's name, address, and ZI	P code
	Last hair	Last hame			
]		
f Employee's address and ZIP cod					
Complete boxes h and/or i o		yee's incorrect SSN		i Employee's name (as incorrectly s	shown on previous form)
if incorrect on last form filed	•				
	Note: Only on	mploto monov field	a that	are being corrected (except M	
	Note. Only Co	implete money neid	s inai	are being corrected (except in	IQUE).
Previously reported	Co	prrect information		Previously reported	Correct information
1 Wages, tips, other compensation	1 Wages	s, tips, other compensation		2 Federal income tax withheld	2 Federal income tax withheld
3 Social security wages	3 Social	I security wages		4 Social security tax withheld	4 Social security tax withheld
5 Medicare wages and tips	5 Medic	are wages and tips		6 Medicare tax withheld	6 Medicare tax withheld
7 Social security tips	7 Social	I security tips		8 Allocated tips	8 Allocated tips
	1 00014	r security tips			
Advance FIC neument	O Adver			10 Dependent care benefits	10 Dependent seve benefite
9 Advance EIC payment	9 Advar	nce EIC payment		10 Dependent care benefits	10 Dependent care benefits
11 Nonqualified plans	11 Nonqu	ualified plans		12a See instructions for box 12	12a See instructions for box 12
10 0000	10 00 00			o d e	d e
13 Statutory Retirement Third-party employee plan sick pay	13 Statutory employee		ty	12b	12b
				o d e	d d e
14 Other (see instructions)	14 Other	(see instructions)		12c	12c
				o d e	C d e
				12d	12d
				o d e	C d e
		State Corr	ectio	n Information	
Previously reported	Co	rrect information		Previously reported	Correct information
15 State	15 State			15 State	15 State
Employer's state ID number	Employ	ver'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 Co	rrecti	on Information	
18 Local wages, tips, etc.	18 Local	wages, tips, etc.	i ecu	18 Local wages, tips, etc.	18 Local wages, tips, etc.
Local wayes, lips, elc.		wayes, ups, etc.		Local wayes, lips, etc.	Local wayes, ups, etc.
10. Least income tou	10 1- 1	income tou		10 Local income tou	10 Local income tou
19 Local income tax	19 Local	income tax		19 Local income tax	19 Local income tax
20 Locality name	20 Locali	ity name		20 Locality name	20 Locality name

Copy 1—State, City, or Local Tax Department Department of the Treasury Internal Revenue Service

a Tax year/Form corrected	OMB No. 1545-0008	Safe, accurate, FAST! Use	Visit the IRS website at www.irs.gov .		
b Employee's correct SSN	c Corrected SSN and/or name (if checked, enter incorrect SSN and/or nam in box h and/or box i)	d Employer's Federal EIN			
e Employee's first name and initial	Last name	Suff. g Employer's name, address, and ZIF	' code		
f Employee's address and ZIP code					
Complete boxes h and/or i only if incorrect on last form filed. ►	Complete boxes h and/or i only if incorrect on last form filed. ►		i Employee's name (as incorrectly shown on previous form)		
Note	e: Only complete money fields	s that are being corrected (except M	QGE).		
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	12a See instructions for box 12		
13 Statutory Retirement Third-party employee plan sick pay	13 Statutory Retirement Third-party employee plan sick pay		12b		
14 Other (see instructions)	14 Other (see instructions)	12c ^C 12d	12c 3 12d		
		C	C o d e		
	·				
	State Corre	ection 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 Cor	rection 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

Department of the Treasury Internal Revenue Service

a Tax year/Form corrected	OMB No. 1545-0008	Safe, accurate, FAST! Use	Visit the IRS website at www.irs.gov .	
b Employee's correct SSN	c Corrected SSN and/or [name (if checked, enter incorrect SSN and/or name in box h and/or box i)	d Employer's Federal EIN		
e Employee's first name and initial	Last name Su	uff. g Employer's name, address, and ZIF	? code	
	<u> </u>			
f Employee's address and ZIP code				
Complete boxes h and/or i only if incorrect on last form filed. ►	h Employee's incorrect SSN	i Employee's name (as incorrectly shown on previous form)		
Note	: Only complete money fields the	nat are being corrected (except M	QGE).	
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	12a See instructions for box 12	
13 Statutory Retirement Third-party employee plan sick pay	13 Statutory Retirement Third-party employee plan sick pay	12b	12b	
14 Other (see instructions)	14 Other (see instructions)			
		12d C d d d d d d d d d d d d		
		tion 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 Corre	ction 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	

Form **W-2c** (Rev. 1-2006)

Corrected Wage and Tax Statement

Copy C—For EMPLOYEE's RECORDS

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 a. 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 a, 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.

a Tax year/Form corrected / W-2	OMB No. 1545-0008				
b Employee's correct SSN	c Corrected SSN and/or name (if checked, enter incorrect SSN and/or nam in box h and/or box i)	d Employer's Federal EIN			
e Employee's first name and initial	Last name	Suff. g Employer's name, address, and ZI	P code		
f Employee's address and ZIP code Complete boxes h and/or i only if incorrect on last form filed. ►	h Employee's incorrect SSN	i Employee's name (as incorrectly s	shown on previous form)		
Note	e: Only complete money fields	that are being corrected (except M	IQGE).		
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	12a See instructions for box 12		
13 Statutory Retirement Third-party employee plan sick pay	13 Statutory Retirement Third-party employee plan sick pay	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 Corr	rection 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

Corrected Wage and Tax Statement

Department of the Treasury Internal Revenue Service

a Tax year/Form corrected	OMB No. 1545-0008		
/ W-2			
b Employee's correct SSN	c Corrected SSN and/or name (if checked, enter incorrect SSN and/or name in box h and/or box i)	d Employer's Federal EIN	
e Employee's first name and initial	Last name S	uff. g Employer's name, address, and ZIF	2 code
	<u> </u>		
f Employee's address and ZIP code			
Complete boxes h and/or i only if incorrect on last form filed. ►	h Employee's incorrect SSN	i Employee's name (as incorrectly s	hown on previous form)
Note	: Only complete money fields the	nat are being corrected (except M	QGE).
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	12a See instructions for box 12
13 Statutory Retirement Third-party employee plan sick pay	13 Statutory Retirement Third-party employee plan sick pay	12b C d	12b
14 Other (see instructions)	14 Other (see instructions)	12c	
		12d	12d C C
Duavianaly was stad		tion Information	Correct information
Previously reported 15 State	Correct information	Previously reported 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 Corre	ction 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

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*.