Note: *The draft you are looking for begins on the next page.*

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

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44444 | **For Official Use Only** OMB No. 1545-0029

a Employer's name, address, and ZIP code

b Employer identification number (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 General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*, 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	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 ☐	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code	12b Code
14a Other (see instructions)	14a Other (see instructions)	12c Code	12c Code
14b Treasury tipped occupation code	14b Treasury tipped occupation 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 the separate instructions. **Copy A—For Social Security Administration**

Form **W-2c** (Rev. 1-2026) Created 8/14/25 **Corrected Wage and Tax Statement** Cat. No. 61437D Department of the Treasury Internal Revenue Service

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TREASURY/IRS AND OMB USE ONLY DRAFT

44444 OMB No. 1545-0029

a Employer's name, address, and ZIP code

b Employer identification number (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 General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*, 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	**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 ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14a Other (see instructions)	**14a** Other (see instructions)	**12c** Code	**12c** Code
14b Treasury tipped occupation code	**14b** Treasury tipped occupation 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

Form **W-2c** (Rev. 1-2026) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

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TREASURY/IRS AND OMB USE ONLY DRAFT

OMB No. 1545-0029

Safe, accurate, FAST! Use IRS e-file 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 the General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*, 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 ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14a Other (see instructions)	**14a** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code
14b Treasury tipped occupation code	**14b** Treasury tipped occupation 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

Form **W-2c** (Rev. 1-2026) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

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TREASURY/IRS AND OMB USE ONLY DRAFT

OMB No. 1545-0029

Safe, accurate, FAST! Use IRS e-file Visit the IRS website at ***www.irs.gov/efile***.

a Employer's name, address, and ZIP code

b Employer identification number (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 General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*, 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	**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 ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14a Other (see instructions)	**14a** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code
14b Treasury tipped occupation code	**14b** Treasury tipped occupation 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 C—For EMPLOYEE'S RECORDS

Form **W-2c** (Rev. 1-2026) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

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TREASURY/IRS AND OMB USE ONLY DRAFT

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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TREASURY/IRS AND OMB USE ONLY DRAFT

OMB No. 1545-0029

a Employer's name, address, and ZIP code

b Employer identification number (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 General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*, 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	**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 ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14a Other (see instructions)	**14a** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code
14b Treasury tipped occupation code	**14b** Treasury tipped occupation 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 2—To Be Filed With Employee's State, City, or Local Income Tax Return

Form **W-2c** (Rev. 1-2026) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

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TREASURY/IRS AND OMB USE ONLY DRAFT

OMB No. 1545-0029

a Employer's name, address, and ZIP code

b Employer identification number (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 General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*, 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	**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 ☐	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code	**12b** Code
14a Other (see instructions)	**14a** Other (see instructions)	**12c** Code	**12c** Code
		12d Code	**12d** Code
14b Treasury tipped occupation code	**14b** Treasury tipped occupation 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 D—For Employer

Department of the Treasury
Internal Revenue Service

Form **W-2c** (Rev. 1-2026) **Corrected Wage and Tax Statement**

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TREASURY/IRS AND OMB USE ONLY DRAFT

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*.

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