DO NOT CUT, FOLD, OR STAPLE THIS FORM

a Tax year/Form corrected / **W-2**	44444	**For Official Use Only** ▶ OMB No. 1545-0008
b Employee's correct SSN	**c** Corrected name ☐ (if checked enter correct name in **box e** and **complete box i)**	**d** Employer's Federal EIN
e Employee's first name and initial / Last name		**g** Employer's name, address, and ZIP 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** shown on previous form)

Note: Only complete money fields that are being corrected (except MQGE).

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

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. 12-2002) **Corrected Wage and Tax Statement** Cat. No. 61437D Department of the Treasury Internal Revenue Service

a Tax year/Form corrected ----------/ W-2 -------	44444	OMB No. 1545-0008	
b Employee's correct SSN		c Corrected name ☐ (if checked enter correct name in **box e** and **complete box i)**	d Employer's Federal EIN
e Employee's first name and initial	Last name		g Employer's name, address, and ZIP 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** shown on previous form)

Note: Only complete money fields that are being corrected (except MQGE).

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

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. 12-2002) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

a Tax year/Form corrected ----------/ **W-2** -------	OMB No. 1545-0008	**Safe, accurate, FAST! Use** IRS e-file	Visit the IRS Web Site at **www.irs.gov**.
b Employee's correct SSN	**c** Corrected name ☐ (if checked enter correct name in **box e** and **complete box i)**	**d** Employer's Federal EIN	
e Employee's first name and initial / Last name		**g** Employer's name, address, and ZIP 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** shown on previous form)	

Note: Only complete money fields that are being corrected (except MQGE).

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

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. 12-2002) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

a Tax year/Form corrected ..... / **W-2**	OMB No. 1545-0008	**Safe, accurate, FAST! Use** IRS e-file	Visit the IRS Web Site at **www.irs.gov**.
b Employee's correct SSN	**c** Corrected name ☐ (if checked enter correct name in **box e** and **complete box i)**	**d** Employer's Federal EIN	
e Employee's first name and initial	Last name	**g** Employer's name, address, and ZIP 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** shown on previous form)	

Note: Only complete money fields that are being corrected (except MQGE).

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

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. 12-2002) **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, or W-2VI) 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 name ☐ (if checked enter correct name in **box e** and **complete box i)**	**d** Employer's Federal EIN
e Employee's first name and initial	Last name	**g** Employer's name, address, and ZIP 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** shown on previous form)

Note: Only complete money fields that are being corrected (except MQGE).

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

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. 12-2002) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service

a Tax year/Form corrected ----------/ **W-2** -------		OMB No. 1545-0008
b Employee's correct SSN	**c** Corrected name ☐ (if checked enter correct name in **box e** and **complete box i)**	**d** Employer's Federal EIN
e Employee's first name and initial	Last name	**g** Employer's name, address, and ZIP 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** shown on previous form)

Note: Only complete money fields that are being corrected (except MQGE).

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

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

Form **W-2c** (Rev. 12-2002) **Corrected Wage and Tax Statement** 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** (December 2002). 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 Web Site at **www.irs.gov.**