

DO NOT CUT, FOLD, OR STAPLE THIS FORM

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OMB No. 1545-0049

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"/>	
b Employer's Federal EIN		g Employee's previously reported name		h Employee's first name and initial	
				Last name	
				i Employee's address and ZIP code	
Note. Only complete money fields that are being corrected (exception: for corrections involving MOGE, 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	
1 Wages, tips, other compensation		3 Social security wages		2 Federal income tax withheld	
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	
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	
13 Reti- ment plan		13 Reti- ment plan		12b	
14 Other (see instructions)		14 Other (see instructions)		12c	
				12d	
State Correction Information		Correct information		Previously reported	
15 State		15 State		15 State	
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.	
17 State income tax		17 State income tax		17 State income tax	
Locality Correction Information		Correct information		Previously reported	
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	
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. 8-2014) **Corrected Wage and Tax Statement** 41-0852411 Department of the Treasury Internal Revenue Service Form 5313

17 State income tax		17 State income tax		17 State income tax		17 State income tax	
Locality Correction Information		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. 8-2014) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service Form 5314

Locality Correction Information		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—State, City, or Local Tax Department
Form **W-2c** (Rev. 8-2014) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service Form 5315

Locality Correction Information		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. 8-2014) **Corrected Wage and Tax Statement** Department of the Treasury Internal Revenue Service Form 5314

e-file Visit the IRS website at www.irs.gov

d Employee's correct SSN

r name (Check this box and complete boxes f and/or g if incorrect on form previously filed.)

g only if incorrect on form previously filed ▶

reported SSN

ly reported name

ress, and ZIP code

uff.

Previously reported		Correct information	
1 Federal income tax withheld		2 Federal income tax withheld	
4 Social security tax withheld		4 Social security tax withheld	
6 Medicare tax withheld		6 Medicare tax withheld	
8 Allocated tips		8 Allocated tips	
10 Dependent care benefits		10 Dependent care benefits	
12a See instructions for box 12		12a See instructions for box 12	
12b		12b	
12c		12c	
12d		12d	

orted

Correct information

15 State

Employer's state ID number

16 State wages, tips, etc.

17 State income tax

e-file Visit the IRS website at www.irs.gov

d Employee's correct SSN

r name (Check this box and complete boxes f and/or g if incorrect on form previously filed.)

g only if incorrect on form previously filed ▶

reported SSN

ly reported name

ress, and ZIP code

uff.

Previously reported		Correct information	
1 Federal income tax withheld		2 Federal income tax withheld	
4 Social security tax withheld		4 Social security tax withheld	
6 Medicare tax withheld		6 Medicare tax withheld	
8 Allocated tips		8 Allocated tips	
10 Dependent care benefits		10 Dependent care benefits	
12a See instructions for box 12		12a See instructions for box 12	
12b		12b	
12c		12c	
12d		12d	

orted

Correct information

15 State

Employer's state ID number

16 State wages, tips, etc.

17 State income tax

e-file Visit the IRS website at www.irs.gov

d Employee's correct SSN

r name (Check this box and complete boxes f and/or g if incorrect on form previously filed.)

g only if incorrect on form previously filed ▶

reported SSN

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Previously reported		Correct information	
1 Federal income tax withheld		2 Federal income tax withheld	
4 Social security tax withheld		4 Social security tax withheld	
6 Medicare tax withheld		6 Medicare tax withheld	
8 Allocated tips		8 Allocated tips	
10 Dependent care benefits		10 Dependent care benefits	
12a See instructions for box 12		12a See instructions for box 12	
12b		12b	
12c		12c	
12d		12d	

orted

Correct information

15 State

Employer's state ID number

16 State wages, tips, etc.

17 State income tax

nd of Employer (Check one): Third-party sick pay
one apply 501c non-gov.

State/local on-501c State/local 501c Federal gov. (Check if applicable)

g Employer's state ID number

j Employer's incorrect state ID number

ted to. Total of corrected amounts as shown on enclosed Forms W-2c.

2 Federal income tax withheld

4 Social security tax withheld

6 Medicare tax withheld

8 Allocated tips

10 Dependent care benefits

12a Deferred compensation

12b

17 State income tax

19 Local income tax

ice? Yes No

of my knowledge and belief, it is true.

Date ▶

For Official Use Only

Use this form to transmit Copy A of the most recent version of Form(s) W-2c, Corrected Wage and Tax Statement. Make a copy of Form W-2c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-2c even if only one Form W-2c is being filed or if these Forms W-2c are being filed only to correct an employee's name and social security number (SSN) or the employer identification number (EIN). See the General Instructions for Forms W-2 and W-3 for information on completing this form.

E-Filing
The SSA strongly suggests employers report Form W-3c and Forms W-2c Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

- W-2c Online.** Use fill-in forms to create, save, print, and submit up to 25 Forms W-2c at a time to the SSA.
- File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2c Electronically (SPVOC).

For more information, go to www.socialsecurity.gov/employer. First time filers, select "Go to Register"; returning filers select "Go To Log In."

For Paperwork Reduction Act Notice, see separate instructions.

File this form and Copy A of Form(s) W-2c with the Social Security Administration as soon as possible after you discover an error on Forms W-2, W-2AS, W-2DU, W-2CM, W-2VL, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

Where To File
If you use the U.S. Postal Service, send Forms W-2c and W-3c to the following address:
Social Security Administration
Data Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18707-3333

If you use a carrier other than the U.S. Postal Service, send Forms W-2c and W-3c to the following address:
Social Security Administration
Data Operations Center
Attn: W-2c Process
1150 E. Mountain Drive
Wilkes-Barre, PA 18702-7997

Department of the Treasury
Internal Revenue Service