## DO NOT CUT, FOLD, OR STAPLE THIS FORM

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For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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

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

**Corrected Wage and Tax Statement** 

a Tax year/Form corrected	OMB No. 1545	0008			
/ W-2	44444	-0008			
<b>b</b> Employee's correct SSN	c Corrected SSN ar	nd/or	d Employer's Federal EIN		
	name (if checked, incorrect SSN and				
	in box <b>h</b> and/or b				
e Employee's first name and initial	Last name	Suff.	g Employer's name, address, and ZIP code		
f Employee's address and ZIP code			i Frankriger (an in a sur all	- I	
Complete boxes h and/or i on if incorrect on last form filed.		bin	i Employee's name (as incorrectly	snown on previous form)	
N	lote: Only complete money	fields that	t are being corrected (except N	MQGE).	
Previously reported	Correct information	tion	Previously reported	Correct information	
1 Wages, tips, other compensation	1 Wages, tips, other compens	sation	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 tip	s	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		<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12	
13 Statutory Retirement Third-party employee plan sick pay		hird-party ick pay	12b	12b	
			C o d e		
14 Other (see instructions)	14 Other (see instructions)		12c	12c	
			o d e	C o d e	
			12d	12d	
			C o d e	C o d e	
	Olate 4		on Information		
Previously reported	Correct informa		Previously reported	Correct information	
15 State	15 State		15 State	15 State	
Employer's state ID number	Employer's state ID numb	er	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	
Jaie wages, lips, etc.	To State wayes, tips, etc.		6 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	Correct	ion Information	I	
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 Department of the Treasury Internal Revenue Service

a Tax year/Form corrected / W-2	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 ZIP	code	
	<u> </u>			
f Employee's address and ZIP code Complete boxes h and/or i only	h Employee's incorrect SSN	i Employee's name (as incorrectly sh	nown on previous form)	
if incorrect on last form filed.				
Note	: Only complete money fields	that are being corrected (except MC	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 G G G G G G G G G G G G G G G G G G G	12b	
14 Other (see instructions)	<b>14</b> Other (see instructions)			
		12d C C C C C C C C C C C C C	12d C 	
	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.	<b>16</b> 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.	<b>18</b> Local wages, tips, etc.	18 Local wages, tips, etc.	<b>18</b> 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 / W-2	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 <b>h</b> and/or box <b>i</b> )	d Employer's Federal EIN			
e Employee's first name and initial	Last name	Suff. g Employer's name, address, and ZIP	code		
	<u> </u>  .				
f Employee's address and ZIP code		i Employee's name (as incompathy a			
Complete boxes h and/or i only if incorrect on last form filed. ►	h Employee's incorrect SSN	Employee's name (as incorrectly si	i Employee's name (as incorrectly shown on previous form)		
Note	: Only complete money fields	that are being corrected (except MC	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)	<b>12c</b> C d e			
		12d C d e	<b>12d</b>		
	State Corre	ction 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	ection 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.

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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 nan 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 Z	g Employer's name, address, and ZIP code	
	.]]			
f Employee's address and ZIP code Complete boxes h and/or i only	h Employee's incorrect SSN	i Employee's name (as incorrectly	shown on previous form)	
if incorrect on last form filed.	··· _···	·,······ (		
Note	e: Only complete money fields	s that are being corrected (except N	1QGE).	
Previously reported	Correct information	Previously reported	Correct information	
<b>1</b> 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	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits	
11 Nonqualified plans	11 Nonqualified plans	12a See instructions for box 12 12a See instructions for box   Image: Comparison of the second secon		
13 Statutory Retirement Third-party employee plan sick pay	13 Statutory Retirement Third-party employee plan sick pay	y <b>12b</b>	12b C d	
14 Other (see instructions)	14 Other (see instructions)	12c C d	12c C d	
		12d C d	12d	
		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.	<b>16</b> 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.	<b>18</b> 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