

DO NOT CUT, FOLD, OR STAPLE THIS FORM

44444 For Official Use Only
OMB No. 1545-0008

a Employer's name, address, and ZIP code

c Tax year/Form corrected

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 Suffix

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	12a See instructions for box 12
13 Statutory retirement non-qualified	13 Statutory retirement non-qualified	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d

Previously reported	Correct information	Previously reported	Correct information
15 State	15 State	15 State	15 State
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

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. 8-2023) Corrected Wage and Tax Statement 41-0852411 Department of the Treasury Internal Revenue Service Form 5316



Visit the IRS website at www.irs.gov/efile.

d Employee's correct SSN

or 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

previously reported name

nd initial Last name Suffix

nd ZIP code

ported Correct information

withheld 2 Federal income tax withheld

withheld 4 Social security tax withheld

withheld 6 Medicare tax withheld

withheld 8 Allocated tips

withheld 10 Dependent care benefits

withheld 12a See instructions for box 12

withheld 12b

withheld 12c

withheld 12d

ported Correct information

withheld 15 State

withheld 16 State wages, tips, etc.

withheld 17 State income tax

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 15 State

withheld 16 State wages, tips, etc.

withheld 17 State income tax

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 2 Federal income tax withheld

withheld 4 Social security tax withheld

withheld 6 Medicare tax withheld

withheld 8 Allocated tips

withheld 10 Dependent care benefits

withheld 12a See instructions for box 12

withheld 12b

withheld 12c

withheld 12d

ported Correct information

withheld 15 State

withheld 16 State wages, tips, etc.

withheld 17 State income tax

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name



Visit the IRS website at www.irs.gov/efile.

d Employee's correct SSN

or 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

previously reported name

nd initial Last name Suffix

nd ZIP code

ported Correct information

withheld 2 Federal income tax withheld

withheld 4 Social security tax withheld

withheld 6 Medicare tax withheld

withheld 8 Allocated tips

withheld 10 Dependent care benefits

withheld 12a See instructions for box 12

withheld 12b

withheld 12c

withheld 12d

ported Correct information

withheld 15 State

withheld 16 State wages, tips, etc.

withheld 17 State income tax

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

nd of Employer (Check one): Third-party sick pay

one apply 501c non-govt.

State/local gov. State/local gov. Federal gov. (Check if applicable)

g Employer's state ID number

j Employer's incorrect state ID number

ted 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

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

withheld 19 Local income tax

withheld 20 Locality name

ported Correct information

withheld 18 Local wages, tips, etc.

IMPORTANT TAX RETURN DOCUMENT ENCLOSED

DWW2C

Form W-2c (Rev. 8-2023)

Copy 2 — To Be Filed with Employee's State, City, or Local Income Tax Return or For EMPLOYEE'S RECORDS
Corrected Wage and Tax Statement
Department of the Treasury Internal Revenue Service Form 5316

Complete a Form W-3c transmittal only when filing paper Copy A of the most recent version of Form(s) W-2c, Corrected Wage and Tax Statement. Make a copy of Form W-3c and keep it with Copy D (For Employer) of Forms W-2c for your records. File Form W-3c even if only one Form W-2c is being filed or if those 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-File
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 (FFWCC).

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

When To File

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-2GU, W-2CM, W-2VI, or W-2c. Provide Copies B, C, and 2 of Form W-2c to your employees as soon as possible.

Where To File Paper Forms
Send this entire page with Copy A of Form W-2c to:
Social Security Administration
Direct Operations Center
P.O. Box 3333
Wilkes-Barre, PA 18767-3333

Note: If you use "Certified Mail" or an IRS-approved private delivery service to file, add "Attn: W-2c Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Pub. 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

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

LW3C

41-0852411

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