DO NOT CUT, FOLD, OR STAPLE THIS FORM

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 *Boxes 5 and 6* under *Specific Instructions for Form W-2c* in the General Instructions for Forms W-2 and W-3.)

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(s) 1. 2.	**14b** Treasury Tipped Occupation Code(s) 1. 2.	**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 1/27/26 **Corrected Wage and Tax Statement** Cat. No. 61437D Department of the Treasury Internal Revenue Service

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 *Boxes 5 and 6* under *Specific Instructions for Form W-2c* in the General Instructions for Forms W-2 and W-3.)

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(s) **1.** **2.**	**14b** Treasury Tipped Occupation Code(s) **1.** **2.**	**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

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 *Boxes 5 and 6* under *Specific Instructions for Form W-2c* in the General Instructions for Forms W-2 and W-3.)

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(s) **1.** **2.**	**14b** Treasury Tipped Occupation Code(s) **1.** **2.**	**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 B—To Be Filed With Employee's FEDERAL Tax Return

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 *Boxes 5 and 6* under *Specific Instructions for Form W-2c* in the General Instructions for Forms W-2 and W-3.)

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(s) **1.** **2.**	**14b** Treasury Tipped Occupation Code(s) **1.** **2.**	**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 C—For EMPLOYEE'S RECORDS

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

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*.

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 *Boxes 5 and 6* under *Specific Instructions for Form W-2c* in the General Instructions for Forms W-2 and W-3.)

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(s) **1.** **2.**	**14b** Treasury Tipped Occupation Code(s) **1.** **2.**	**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 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

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 *Boxes 5 and 6* under *Specific Instructions for Form W-2c* in the General Instructions for Forms W-2 and W-3.)

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(s) **1.** **2.**	**14b** Treasury Tipped Occupation Code(s) **1.** **2.**	**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 D—For Employer

Department of the Treasury
Internal Revenue Service

Form **W-2c** (Rev. 1-2026)

Corrected Wage and Tax Statement

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*.