

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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 / 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.) <input type="checkbox"/>	
		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	
b Employer's Federal EIN		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 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	
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 employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d
State Correction 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	
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

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a Employer's name, address, and ZIP code	c Tax year/Form corrected <div style="text-align:center;">/ W-2</div>		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.) <input type="checkbox"/>		
	Complete boxes f and/or g only if incorrect on form previously filed ▶		
	f Employee's previously reported SSN		
b Employer's Federal EIN	g Employee's previously reported name		
h Employee's first name and initial Last name Suff.			
<hr style="border-top: 1px dashed black;"/>			
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	
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 employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b	12b
14 Other (see instructions)	14 Other (see instructions)	12c	12c
		12d	12d
State Correction Information			
Previously reported		Correct information	
15 State	15 State	15 State	15 State
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	
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

44444	For Official Use Only ▶ OMB No. 1545-0008	Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov .			
a Employer's name, address, and ZIP code		c Tax year/Form corrected <div style="text-align:center;">/ W-2</div>		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.) <input type="checkbox"/>					
		Complete boxes f and/or g only if incorrect on form previously filed ▶					
b Employer's Federal EIN		f Employee's previously reported SSN					
		g Employee's previously reported name					
		h Employee's first name and initial		Last name	Suff.		
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).		i Employee's address and ZIP code					
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 employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12b	
14 Other (see instructions)		14 Other (see instructions)		12c		12c	
				12d		12d	
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

44444	For Official Use Only ▶ OMB No. 1545-0008	Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov .			
a Employer's name, address, and ZIP code		c Tax year/Form corrected <div style="text-align:center;">/ W-2</div>		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.) <input type="checkbox"/>					
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		f Employee's previously reported SSN					
b Employer's Federal EIN		g Employee's previously reported name					
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		Employee's address and ZIP code		Suff.			
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 employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12b	
14 Other (see instructions)		14 Other (see instructions)		12c		12c	
				12d		12d	
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

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 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 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 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, Commonwealth of the Northern Mariana Islands, Guam, or the U.S. Virgin Islands should contact their local taxing authority for more information.

June 20, 2014
DO NOT FILE

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Copy 2—To Be Filed with Employee's State, City, or Local Income Tax Return

44444		For Official Use Only ▶ OMB No. 1545-0008	
a Employer's name, address, and ZIP code		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.) <input type="checkbox"/>	
		Complete boxes f and/or g only if incorrect on form previously filed ▶	
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		Last name	
		i Employee's address and ZIP code	
Previously reported		Correct information	
1 Wages, tips, other compensation		1 Wages, tips, other compensation	
3 Social security wages		3 Social security wages	
5 Medicare wages and tips		5 Medicare wages and tips	
7 Social security tips		7 Social security tips	
9		9	
11 Nonqualified plans		11 Nonqualified plans	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
14 Other (see instructions)		14 Other (see instructions)	
		12a See instructions for box 12	
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		12c	
		12d	
State Correction Information			
Previously reported		Correct information	
15 State		15 State	
Employer's state ID number		Employer's state ID number	
16 State wages, tips, etc.		16 State wages, tips, etc.	
17 State income tax		17 State income tax	
Locality Correction Information			
Previously reported		Correct information	
18 Local wages, tips, etc.		18 Local wages, tips, etc.	
19 Local income tax		19 Local income tax	
20 Locality name		20 Locality name	

Copy D—For Employer

Employers, Please Note:

Specific information needed to complete Form W-2c is given in the separate General Instructions for Forms W-2 and W-3, under *Specific Instructions for Form W-2c*. 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 website at www.irs.gov.

E-filing. If you file 250 or more Form(s) W-2c, you must file electronically. Even if you are not required to file electronically, doing so can save you time and effort. Employers may now use the SSA's W-2 Online service to create, save, print and submit up to 50 Form(s) W-2c at a time over the Internet. 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-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer.

DRAFT AS OF
June 20, 2014
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