

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

<b>a</b> Tax year/Form corrected ..... / <b>W-2</b> .....	4 4 4 4 4	<b>For Official Use Only</b> ▶ OMB No. 1545-0008	
<b>b</b> Employee's correct SSN		<b>c</b> Corrected name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )	<b>d</b> Employer's Federal EIN
<b>e</b> Employee's first name and initial ..... Last name		<b>g</b> Employer's name, address, and ZIP code	
<b>f</b> Employee's address and ZIP code		<b>h</b> Employee's <b>incorrect</b> SSN	
<b>Complete boxes h and/or i only if incorrect on last form filed.</b> ▶		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)	

**Note:** Only complete money fields that are being corrected (except MQGE).

Previously reported	Correct information	Previously reported	Correct information
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>

**State Correction Information**

Previously reported	Correct information	Previously reported	Correct information
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
..... Employer's state ID number	..... Employer's state ID number	..... Employer's state ID number	..... Employer's state ID number
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax

**Locality Correction Information**

<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

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

Copy A—For Social Security Administration

<b>a</b> Tax year/Form corrected ..... / W-2 .....		44444	OMB No. 1545-0008	
<b>b</b> Employee's correct SSN		<b>c</b> Corrected name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )		<b>d</b> Employer's Federal EIN
<b>e</b> Employee's first name and initial		Last name		<b>g</b> Employer's name, address, and ZIP code
.....				
<b>f</b> Employee's address and ZIP code		<b>h</b> Employee's incorrect SSN		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)
<b>Complete boxes h and/or i only if incorrect on last form filed. ▶</b>				

**Note:** Only complete money fields that are being corrected (except MQGE).

Previously reported	Correct information	Previously reported	Correct information
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>


**State Correction Information**

Previously reported	Correct information	Previously reported	Correct information
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
..... Employer's state ID number	..... Employer's state ID number	..... Employer's state ID number	..... Employer's state ID number
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax

**Locality Correction Information**

<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

Copy 1—State, City, or Local Tax Department

<b>a</b> Tax year/Form corrected ..... / <b>W-2</b> .....		OMB No. 1545-0008	Safe, accurate, FAST! Use		Visit the IRS Web Site at <a href="http://www.irs.gov">www.irs.gov</a> .
<b>b</b> Employee's correct SSN		<b>c</b> Corrected name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )	<b>d</b> Employer's Federal EIN		
<b>e</b> Employee's first name and initial ..... Last name		<b>g</b> Employer's name, address, and ZIP code			
<b>f</b> Employee's address and ZIP code		<b>h</b> Employee's incorrect SSN			
<b>Complete boxes h and/or i only if incorrect on last form filed. ▶</b>		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)			

**Note:** Only complete money fields that are being corrected (except MOGGE).

Previously reported	Correct information	Previously reported	Correct information
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>


### State Correction Information

Previously reported	Correct information	Previously reported	Correct information
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
..... Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax

### Locality Correction Information

<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

Copy B—To Be Filed with Employee's FEDERAL Tax Return

<b>a</b> Tax year/Form corrected ..... / W-2 .....		OMB No. 1545-0008	Safe, accurate, FAST! Use		Visit the IRS Web Site at <a href="http://www.irs.gov">www.irs.gov</a> .
<b>b</b> Employee's correct SSN		<b>c</b> Corrected name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )	<b>d</b> Employer's Federal EIN		
<b>e</b> Employee's first name and initial ..... Last name		<b>g</b> Employer's name, address, and ZIP code			
<b>f</b> Employee's address and ZIP code		<b>h</b> Employee's incorrect SSN			
<b>Complete boxes h and/or i only if incorrect on last form filed. ▶</b>		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)			

**Note:** Only complete money fields that are being corrected (except MOGGE).

Previously reported	Correct information	Previously reported	Correct information
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>

**State Correction Information**

Previously reported	Correct information	Previously reported	Correct information
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
..... Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax

**Locality Correction Information**

<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> 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, or W-2VI) 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.

<b>a</b> Tax year/Form corrected ..... / <b>W-2</b> .....		OMB No. 1545-0008	
<b>b</b> Employee's correct SSN		<b>c</b> Corrected name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )	<b>d</b> Employer's Federal EIN
<b>e</b> Employee's first name and initial ..... Last name		<b>g</b> Employer's name, address, and ZIP code	
<b>f</b> Employee's address and ZIP code		<b>h</b> Employee's incorrect SSN	
<b>Complete boxes h and/or i only if incorrect on last form filed. ▶</b>		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)	

**Note:** Only complete money fields that are being corrected (except MOGGE).

Previously reported	Correct information	Previously reported	Correct information
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>

**State Correction Information**

Previously reported	Correct information	Previously reported	Correct information
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
..... Employer's state ID number	..... Employer's state ID number	..... Employer's state ID number	..... Employer's state ID number
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax

**Locality Correction Information**

<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

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

<b>a</b> Tax year/Form corrected ..... / <b>W-2</b> .....		OMB No. 1545-0008	
<b>b</b> Employee's correct SSN		<b>c</b> Corrected name <input type="checkbox"/> (if checked enter correct name in <b>box e</b> and <b>complete box i</b> )	<b>d</b> Employer's Federal EIN
<b>e</b> Employee's first name and initial ..... Last name		<b>g</b> Employer's name, address, and ZIP code	
<b>f</b> Employee's address and ZIP code		<b>h</b> Employee's incorrect SSN	
<b>Complete boxes h and/or i only if incorrect on last form filed. ▶</b>		<b>i</b> Employee's name (as <b>incorrectly</b> shown on previous form)	

**Note:** Only complete money fields that are being corrected (except MOGGE).

Previously reported	Correct information	Previously reported	Correct information
<b>1</b> Wages, tips, other compensation	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld	<b>2</b> Federal income tax withheld
<b>3</b> Social security wages	<b>3</b> Social security wages	<b>4</b> Social security tax withheld	<b>4</b> Social security tax withheld
<b>5</b> Medicare wages and tips	<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld	<b>6</b> Medicare tax withheld
<b>7</b> Social security tips	<b>7</b> Social security tips	<b>8</b> Allocated tips	<b>8</b> Allocated tips
<b>9</b> Advance EIC payment	<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	<b>12b</b>	<b>12b</b>
<b>14</b> Other (see instructions)	<b>14</b> Other (see instructions)	<b>12c</b>	<b>12c</b>
		<b>12d</b>	<b>12d</b>

**State Correction Information**

Previously reported	Correct information	Previously reported	Correct information
<b>15</b> State	<b>15</b> State	<b>15</b> State	<b>15</b> State
..... Employer's state ID number	Employer's state ID number	Employer's state ID number	Employer's state ID number
<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.	<b>16</b> State wages, tips, etc.
<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax	<b>17</b> State income tax

**Locality Correction Information**

<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax	<b>19</b> Local income tax
<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name	<b>20</b> Locality name

## **Employers, Please Note:**

Specific information needed to complete Form W-2c is given in the separate **Instructions for Forms W-2c and W-3c** (December 2002). 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 Web Site at [www.irs.gov](http://www.irs.gov).