



Note: *The draft you are looking for begins on the next page.*

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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

44444		For Official Use Only OMB No. 1545-0029					
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.)		☐			
		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			
				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 Retirement plan Third-party sick pay		13 Statutory employee Retirement plan Third-party sick pay		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	

Department of the Treasury
Internal Revenue Service

44444		For Official Use Only OMB No. 1545-0029					
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.) ☐					
		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	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 <i>Specific Instructions for Form W-2c</i> , 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 employee ☐ Retirement plan ☐ Third-party sick pay ☐		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		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	

44444		For Official Use Only OMB No. 1545-0029		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
a Employer's name, address, and ZIP code				c Tax year/Form corrected		d Employee's correct SSN			
				/ W-2					
				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		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 <i>Specific Instructions for Form W-2c</i> , 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 ☐ Retirement plan ☐ Third-party sick pay ☐		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		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. 1545-0029		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
a Employer's name, address, and ZIP code				c Tax year/Form corrected		d Employee's correct SSN			
				/ W-2					
				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		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 <i>Specific Instructions for Form W-2c</i> , 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 Retirement plan Third-party sick pay		13 Statutory employee Retirement plan Third-party sick pay		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 (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.

ONLY DRAFT
May 28, 2024
DO NOT FILE

44444		For Official Use Only OMB No. 1545-0029					
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.)		☐			
		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					
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 <i>Specific Instructions for Form W-2c</i>, boxes 5 and 6.)		h Employee's first name and initial		Last name		Suff.	
		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 Retirement plan Third-party sick pay		13 Statutory employee Retirement plan Third-party sick pay		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	

44444		For Official Use Only OMB No. 1545-0029					
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.) ☐					
		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	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 <i>Specific Instructions for Form W-2c</i> , 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 employee ☐ Retirement plan ☐ Third-party sick pay ☐		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		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	

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.

ONLY DRAFT
May 28, 2024
DO NOT FILE