REMOVE SIDE EDGES FIRST - SLIDE FINGER BETWEEN FRONT & MIDDLE PANEL TO OPEN-

REMOVE THESE EDGES FIRST CREASE AND TEAR ALONG PERFORATION

FOLD.

Notice to Employee Refund. Even if you do not have to file a tax return, you should file to get a refund if box 2 shows federal income tax withheld or if you can take the earned income credit. Earned income credit (EIC). You may be able to take the EIC for 2012 if (a) you do not have a qualifying child and you earned less than \$13,980 (\$19,190 if married filing jointly), (b) you have one qualifying child and you earned less than \$36,920 (\$42,130 if married filing jointly), (c) you have two qualifying children and you earned less than \$41,952 (\$47,162 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$45,060 (\$50,270 if married filing jointly). You and any qualifying children must have valid social security numbers (SSNs). You cannot take the EIC if your investment income is more than \$3,200, or if income is earned for services provided while you were an inmate at a penal

institution. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return. Clergy and religious workers. If you are not sub-ject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers. **Corrections.** If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or morey amount error reported to the SSA on Form W-2. If your name and SSN are correct but are not the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-1213. You also may visit the SSA at *www.socialsecurity.gov.*

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in Box 12, using Code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with Code DD is not taxable. Credit for excess taxes. If you had more than one employer in 2012 and more than \$4,624.20 in social security and/or Tier I railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. If you had more than one railroad employer and more than \$3,194.10 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

(Also see *Instructions for Employee* on the back of Copy C.)

Instructions for Employee (Also see Notice to Employee on back of Copy B) Box 1. Enter this amount on the wages line of your tax return. Box 2. Enter this amount on the federal income tax withheld line of your tax

Box 2: Entry the this amount on the lederal income tax withheld line of your tax buttime. The this amount is not included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions. Unless you have records that show you did not receive the amount report to can be allocated tips, you must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report the allocated tip amount. On Form 4137, you will file form 4137, you file allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your englice, reported Tip Income tax return to report the sociated tax returns or the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your englice, regulated to you or incurred on your banefits).
Box 10. This amount is the total dependent care benefits that your employer paid (notal did not prot to taxable and nontaxable amounts). Form a data (notad and begendent Care benefits).

2441, Child and Dependent Care Expenses, to compute any taxable and nontax-able amounts. Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D), E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$1,000 (\$11,500 (\$11

However, if you were at least age 50 in 2012, your employer may have allowed an additional deferral of up to \$5,500 (\$2,500 for section 401 (k)(11) and 406(p) SIME-L plans). This additional deferral amount is not subject to the overal limit on elective deferrals. For code G, the limit on elective deferral may be high-er for the last 3 years before you reach referement age. Contact your plan admin-istrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." line instructions for Form 1040. Note. If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, concider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the cur-rent year. rent year. A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions. B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions. hero dee Unier laces in the FOM (1600) instructions. Be-Uncollected Mackare tax on in 1600 list stax on Form 1040. See "Other Taxes" in the Form 1040 instructions. C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to social security wage base), and 5) D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement. actuates operfaits under a SIMPLE retirement account that is part of a section 401 (k) arrangement.
 401 (k) arrangement.
 Elective deterrats under a section 403(k) salary reduction agreement
 Elective deterrats under a section 403(k) (6) salary reduction SEP
 Calculate and a section 403(k) (6) salary reduction SEP
 Calculate and entry of the section 401(k) salary reduction SEP
 Calculate and entry of the section 401(k) (10) tax-exempt organization plan.
 H—Elective deferrats to a section 401(k) (10) tax-exempt organization plan.
 H—Elective deferrats to a section 401(k) instructions for how to deduct.
 J—Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)
 K—20% excise tax on excess golden parachute payments. See "Other Taxes" in the Form 1040 instructions.
 L—Substantiated employee business expense reimbursements (nontaxable)
 M—Uncollected social security or RPTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.
 P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5)
 Q—Hontaxable combat pay. See the instructions for Form 1040 or Form 1040 of details on reporting this amount.
 R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
 S—Employee salary reduction contributions under a section 408(p) SIMPLE plan fort included in box 1).
 T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nonizable amounts.
 Yue to social security wage base), and 5). See Pub. 526 (nd instructions for Schedule D, (Form 1040 for reporting requirements.
 W—Employer contributions (including amounts the employee elected to contribute using a section 125 (catelera) plant) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
 Y—Deferniated Roth contributions under a section 403(k) plan DB—Designated Roth contributions under a section 403(k) plan DD—Cost of employer eportbutions (including a section 403(k) plan DD—Cost of employer eportbutions under a section 403(k) plan DD—Cost of employer eportbutions under a section 403(k) plan DD—Cost of employer eportbutions under a section 403(k) plan DD—Cost of employer eportbutions under a section 403(k) plan.
 DB—Designated Roth contributions under a section 403(k) plan DD—Cost of employer eportbutions under a section 403(k) plan.
 DB—Cost of employer eportbutions under a governmental section 457(k) plan.
 D—Besignated Roth contributions under a tax-exempt organization section 467(k) plan.
 D—Besignated Roth contributions under a tax-exempt organization section 467(k) plan.

4