

Copy C For EMPLOYEE'S RECORDS
(See Notice to Employee on back of Copy B.)

2008 OMB No. 1545-0008

This information is being furnished to the IRS

d Control number	1 Wages, tips, other comp.	2 Federal income tax withheld
	3 Social security wages	4 Social security tax withheld
b Employer ID No. (EIN)	5 Medicare wages and tips	6 Medicare tax withheld

c Employer's name, address, and ZIP code

e Employee's first name and initial Last name Suff.

f Employee's address and ZIP code

7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12
13 Statutory employee	14 Other	12b Code
Retirement plan		12c Code
Third-party sick pay		12d Code

15 State Emplr.'s state I.D. #	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Copy B To Be Filed With Employee's Federal Tax Return

2008 OMB No. 1545-0008

This information is being furnished to the IRS

d Control number	1 Wages, tips, other comp.	2 Federal income tax withheld
	3 Social security wages	4 Social security tax withheld
b Employer ID No. (EIN)	5 Medicare wages and tips	6 Medicare tax withheld

c Employer's name, address, and ZIP code

a Employee's social security number

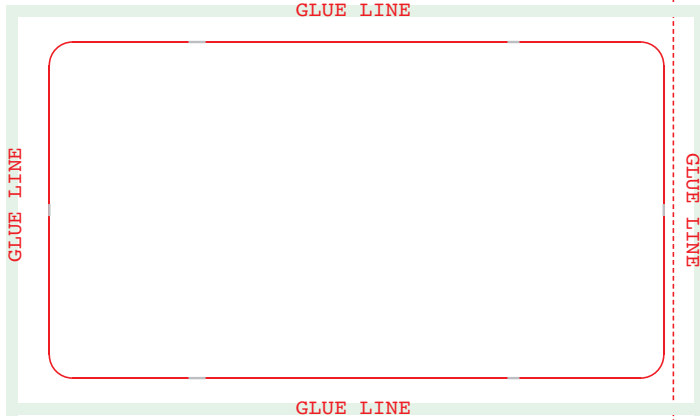
e Employee's first name and initial Last name Suff.

f Employee's address and ZIP code

7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12
13 Statutory employee	14 Other	12b Code
Retirement plan		12c Code
Third-party sick pay		12d Code

15 State Emplr.'s state I.D. #	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

GLUE LINE



This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable & you fail to report it.

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

2008 OMB No. 1545-0008

This information is being furnished to the IRS

d Control number	1 Wages, tips, other comp.	2 Federal income tax withheld
	3 Social security wages	4 Social security tax withheld
b Employer ID No. (EIN)	5 Medicare wages and tips	6 Medicare tax withheld

c Employer's name, address, and ZIP code

a Employee's social security number

e Employee's first name and initial Last name Suff.

f Employee's address and ZIP code

7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12a Code
13 Statutory employee	14 Other	12b Code
Retirement plan		12c Code
Third-party sick pay		12d Code

15 State Emplr.'s state I.D. #	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2008 OMB No. 1545-0008

This information is being furnished to the IRS

d Control number	1 Wages, tips, other comp.	2 Federal income tax withheld
	3 Social security wages	4 Social security tax withheld
b Employer ID No. (EIN)	5 Medicare wages and tips	6 Medicare tax withheld

c Employer's name, address, and ZIP code

a Employee's social security number

e Employee's first name and initial Last name Suff.

f Employee's address and ZIP code

7 Social security tips	8 Allocated tips	9 Advance EIC payment
10 Dependent care benefits	11 Nonqualified plans	12a Code
13 Statutory employee	14 Other	12b Code
Retirement plan		12c Code
Third-party sick pay		12d Code

15 State Emplr.'s state I.D. #	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name

27969

1F

InfoSea® U.S. PATENT No. 4,951,864

TXS-101

1F

2F

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 must file a tax return if any amount is shown in box 9. You may be able to take the EIC for 2008 if (a) you do not have a qualifying child and you earned less than \$12,880 (\$15,880 if married filing jointly), (b) you have one qualifying child and you earned less than \$33,995 (\$36,995 if married filing jointly), or (c) you have more than one qualifying child and you earned less than \$38,646 (\$41,646 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 \$2,950. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.** If you have at least one qualifying child, you may get as much as \$1,750 of the EIC in advance by completing Form W-5, Earned Income Credit Advance Payment Certificate, and giving it to your employer.

Clergy and religious workers. If you are not subject to social security and Medicare taxes, see Publication 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 money 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. **Credit for excess taxes.** If you had more than one employer in 2008 and more than \$6,324.00 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 \$2,960.10 in Tier II RRRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Publication 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 return.
- Box 3.** 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.
- Box 4.** Enter this amount on the advance earned income credit payments line of your Form 1040 or Form 1040A.
- Box 5.** This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over \$5,000 is also included in box 1. You must complete Schedule 2 (Form 1040A) or Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.
- Box 6.** This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non-governmental 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 7.** 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 and BB) under all plans are generally limited to a total of \$15,500 (\$10,500 if you only have SIMPLE plans; \$18,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$15,500. Deferrals under code H are limited to \$7,000.
 - V**—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base) and 5)
 - W**—Employer contributions to your Health Savings Account. Report on Form 8889, Health Savings Accounts (HSAs).
 - Y**—Deferrals under a section 409A nonqualified deferred compensation plan.
 - Z**—Income under section 409A on a nonqualified deferred compensation plan. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Total Tax" in the Form 1040 instructions.
 - AA**—Designated Roth contributions under a section 401(k) plan.
 - BB**—Designated Roth contributions under a section 403(b) plan.
- Box 8.** If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions that you may deduct.
- Note.** Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

- SEP**—Elective deferrals under a section 408(k)(6) salary reduction SEP
- G**—Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan
- H**—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 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 "Total Tax" in the Form 1040 instructions.
- L**—Substantiated employee business expense reimbursements (nontaxable)
- M**—Uncollected social security or RRRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Total Tax" in the Form 1040 instructions.
- N**—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Total Tax" in the Form 1040 instructions.
- P**—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5)
- Q**—Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for 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 (not included in box 1)
- T**—Adoption benefits (not included in box 1). You must complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
- V**—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base) and 5)
- W**—Employer contributions to your Health Savings Account. Report on Form 8889, Health Savings Accounts (HSAs).
- Y**—Deferrals under a section 409A nonqualified deferred compensation plan.
- Z**—Income under section 409A on a nonqualified deferred compensation plan. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Total Tax" in the Form 1040 instructions.
- AA**—Designated Roth contributions under a section 401(k) plan.
- BB**—Designated Roth contributions under a section 403(b) plan.

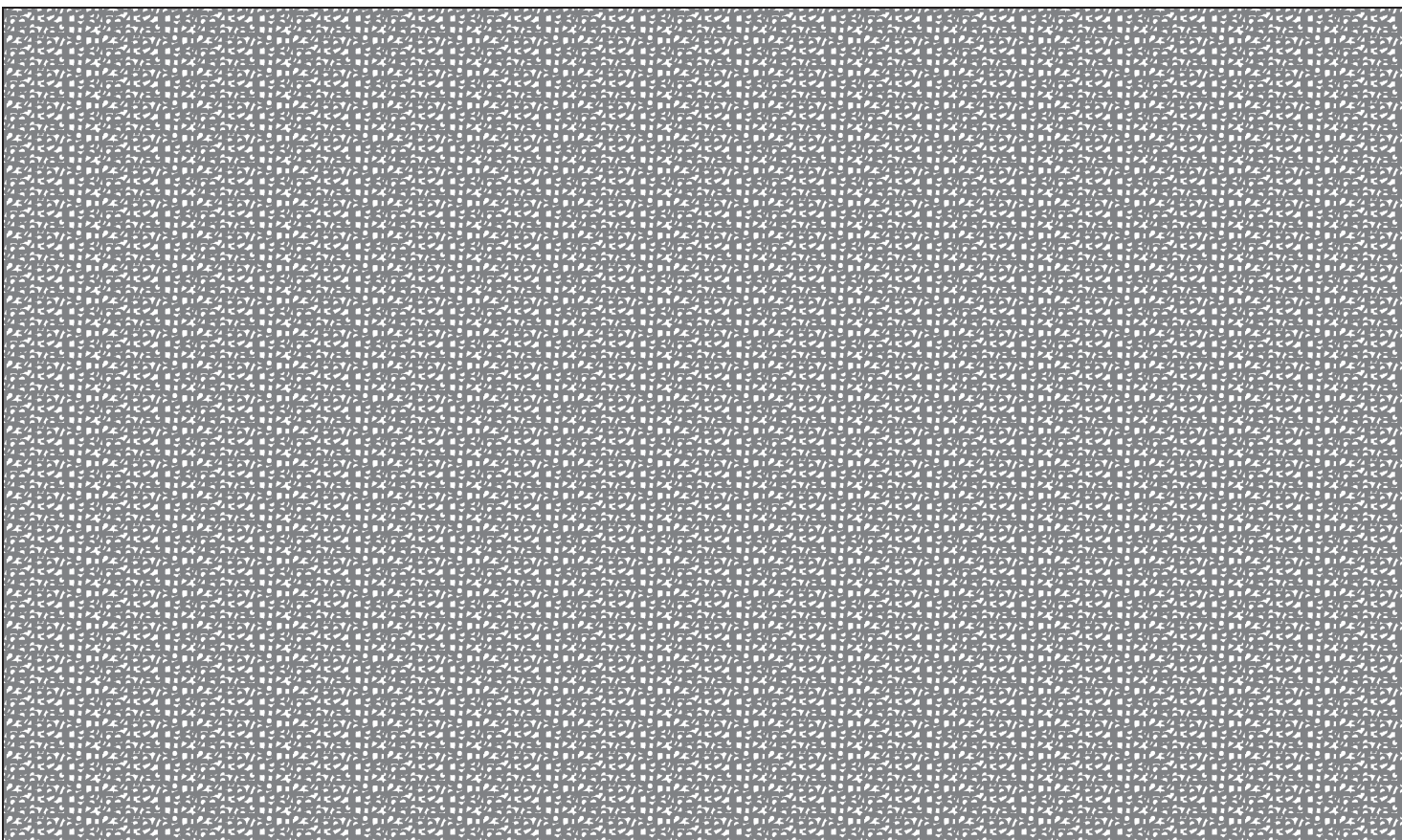
To Open - Tear Along Perforation

To Open - Tear Along Perforation



To Open - Tear Along Perforation

To Open - Tear Along Perforation



To Open This Side - Slide Finger Under This Edge