

<b>Form W-2</b>		15 State	Employer's state ID number
16	State wages, tips, etc.	17	State income tax
18	Local wages, tips, etc.	19	Local income tax
20	Locally name		

e Employee's name, address, and ZIP code			
13	Statutory	14	Other
b Employer identification number (EIN)		a Employee's social security number	
12b	12c	12d	
10	Dependent care benefits	11	Nonqualified plans
12a	See instructions for box 12		
9	Advance EIC payment	8	Allocated tips
7	Social security tips		

c Employer's name, address, and ZIP code			
This information is being furnished to the Internal Revenue Service.			
d	Control number	1	Wages, tips, other compensation
2	Federal income tax withheld	3	Social security wages
4	Social security tax withheld	5	Medicare wages and tips
6	Medicare tax withheld		

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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 and you fail to report it.			
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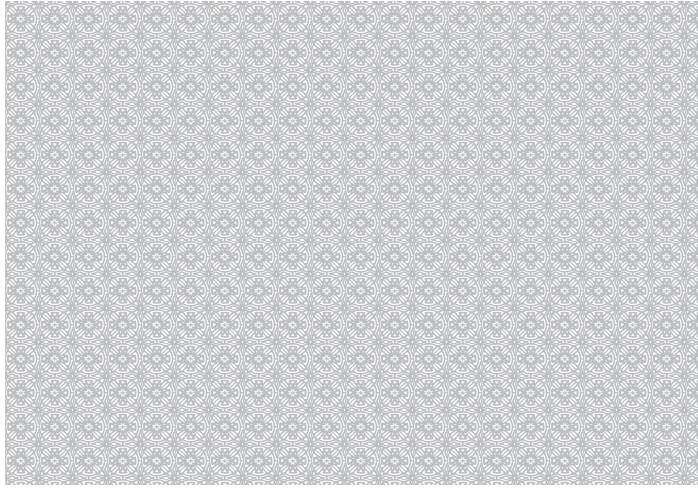
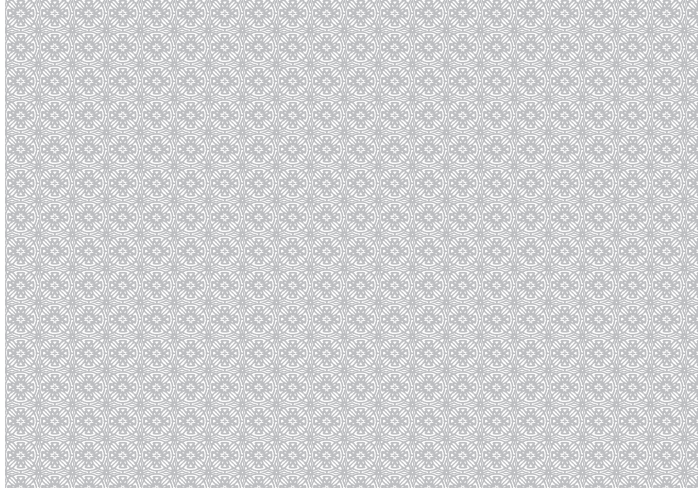
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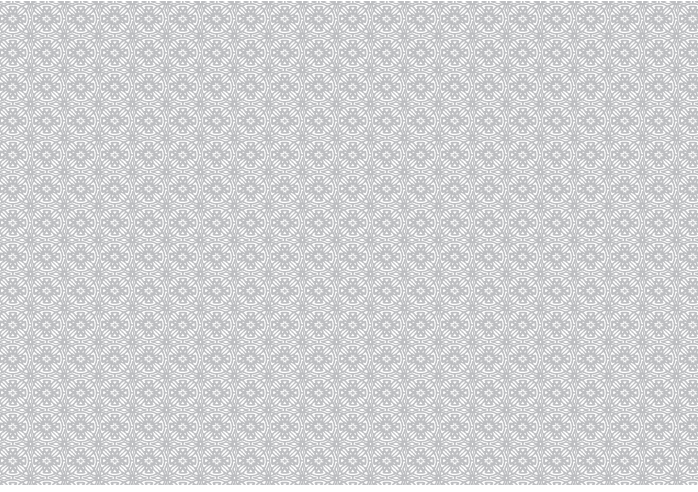
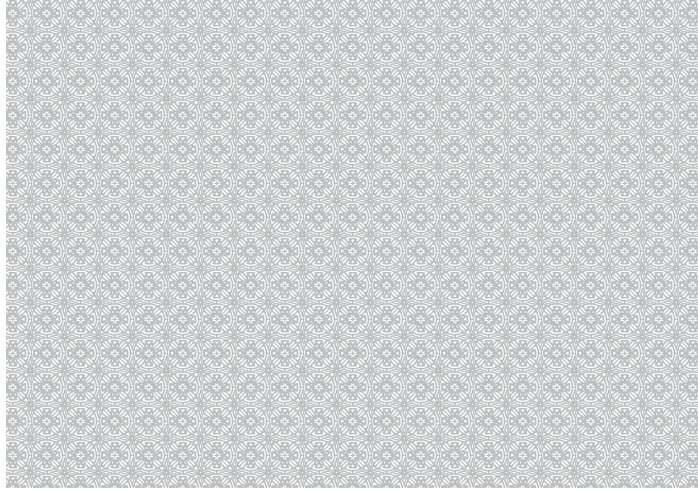
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SEE REVERSE SIDE FOR  
OPENING INSTRUCTIONS

**Important Tax Document Enclosed**



**First-Class Mail**



**Instructions for Employee on back of Copy B)**

- Box 1.** Enter this amount on the federal income tax withheld return.
- Box 2.** Enter this amount on the wages 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.
- Box 5.** This amount is the total dependent care benefits that credit payments from a section 125 (cafeteria) plan. Any amount over \$5,000 is also included in box 1. You must complete Schedule C (Form 1040) or Form 2441. Child and dependent care expenses, to compute any taxable and non-taxable amounts.
- Box 6.** This amount is (a) reported in box 1 if it is a distribution from a qualified deferred compensation plan or (b) included in the Form 1040 instructions.
- Box 7.** This amount is the total dependent care benefits that credit payments from a section 125 (cafeteria) plan. Any amount over \$5,000 is also included in box 1. You must complete Schedule C (Form 1040) or Form 2441. Child and dependent care expenses, to compute any taxable and non-taxable amounts.
- Box 8.** This amount is the total dependent care benefits that credit payments from a section 125 (cafeteria) plan. Any amount over \$5,000 is also included in box 1. You must complete Schedule C (Form 1040) or Form 2441. Child and dependent care expenses, to compute any taxable and non-taxable amounts.
- Box 9.** Enter this amount on the advance earned income credit payments line of your Form 1040.
- Box 10.** This amount is the total dependent care benefits that credit payments from a section 125 (cafeteria) plan. Any amount over \$5,000 is also included in box 1. You must complete Schedule C (Form 1040) or Form 2441. Child and dependent care expenses, to compute any taxable and non-taxable amounts.
- Box 11.** This amount is (a) reported in box 1 if it is a distribution from a qualified deferred compensation plan or (b) included in the Form 1040 instructions.
- Box 12.** The following list explains the codes shown in box 12. You may need this information to complete your tax return.
  - A**—Unallocated social security or RRTA tax on tips. Include this tax on Form 1040. See "Total Tax" in the Form 1040 instructions.
  - B**—Medicare tax on tips. Include this tax on Form 1040. See "Total Tax" in the Form 1040 instructions.
  - C**—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3, or 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.
  - E**—Elective deferrals under a section 403(b) salary reduction agreement.

REMOVE THESE EDGES FIRST  
FOLD, CREASE AND TEAR ALONG PERFORATION

**Notice to Employee**

**Retard.** 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 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.

**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 you name your social security card, you should ask for a new card 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 if you have valid social security numbers (SSNs). You cannot have a qualifying child and you earned less than \$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 take the EIC if your retirement 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 excess against your federal income tax. If you had more than one employer in 2008 and more than \$6,324.00 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the employer in 2008 and more than \$2,960.10 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A for more information. Publication 505, Tax Withholding and Estimated Tax.

**Cherly and religious workers.** If you are not subject to Social Security and Medicare taxes, see Publication 517, and giving it to your employer.

**Q**—Nonexcludable 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(a) SIMPLE (not included in box 1).

**T**—Adoption benefits (not included in box 1).

**V**—Deductions for qualified adoption expenses, to compute net long-term capital gains. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

**W**—Employer contributions to your Health Savings Account (HSA) or Health Reimbursement Arrangement (HRA). Report on Form 8879. Health Savings Accounts (HSAs) are not subject to the 20% tax plus included in box 1. This amount is also included in box 1. This amount is also included in box 1. This amount is also included in box 1.

**Z**—Income under section 409A on a nonqualified deferred compensation plan. This amount is also included in box 1. This amount is also included in box 1.

**AA**—Designated Roth contributions under a section 401(k) plan.

**BB**—Designated Roth contributions under a section 403(b) plan.

**Box 13.** If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions that you may deduct.

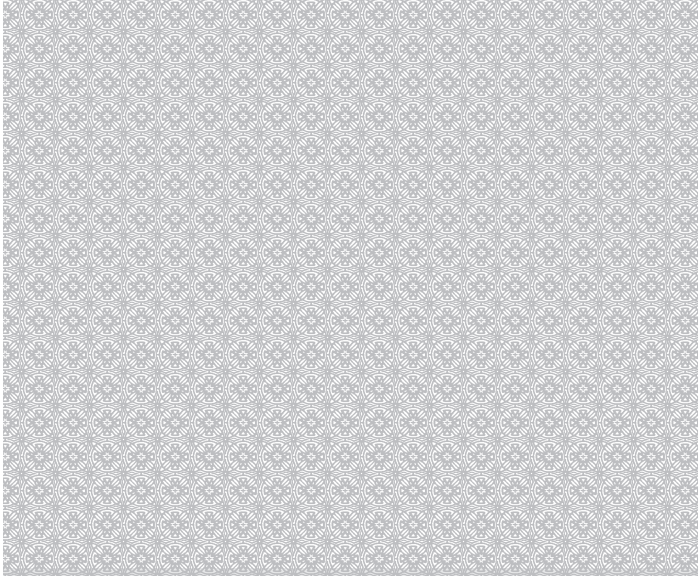
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**D**—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

**E**—Elective deferrals under a section 403(b) salary reduction agreement.

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