a Control Number

b Employer's Identification Number
31-6402047

c Employer's Name, Address, and ZIP Code
STATE OF OHIO

1 Wages and other compensation | 2 Federal Income Tax Withheld
3 Social Security Wages | 4 Social Security Tax Withheld
5 Medicare Wages | 6 Medicare Tax Withheld
9 Advance EIC Payment | 10 Dependent Care Benefits
11 Nonqualified plans | 13/14 Other

d Employee's Social Security Number | Payroll Identification

12 See Instructions for Box 12

e-f Employee's Name, Address, and ZIP code

15 State	Employer's State ID Number	16 State Wages	17 State Income Tax	18 Local Wages	19 Local Income Tax	20 Locality Name

Form **W-2** Wage and Tax Statement **2005**

Department of the Treasury - Internal Revenue Service

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

OMB No. 1545-0008

a Control Number

b Employer's Identification Number
31-6402047

c Employer's Name, Address, and ZIP Code
STATE OF OHIO

1 Wages and other compensation | 2 Federal Income Tax Withheld
3 Social Security Wages | 4 Social Security Tax Withheld
5 Medicare Wages | 6 Medicare Tax Withheld
9 Advance EIC Payment | 10 Dependent Care Benefits
11 Nonqualified plans | 13/14 Other

d Employee's Social Security Number | Payroll Identification

12 See Instructions for Box 12

e-f Employee's Name, Address, and ZIP code

15 State	Employer's State ID Number	16 State Wages	17 State Income Tax	18 Local Wages	19 Local Income Tax	20 Locality Name

Form **W-2** Wage and Tax Statement **2005**

Department of the Treasury - Internal Revenue Service

Copy B To Be Filed With Employee's FEDERAL Income Tax Return

This information is being furnished to the Internal Revenue Service

OMB No. 1545-0008

a Control Number

b Employer's Identification Number
31-6402047

c Employer's Name, Address, and ZIP Code
STATE OF OHIO

1 Wages and other compensation | 2 Federal Income Tax Withheld
3 Social Security Wages | 4 Social Security Tax Withheld
5 Medicare Wages | 6 Medicare Tax Withheld
9 Advance EIC Payment | 10 Dependent Care Benefits
11 Nonqualified plans | 13/14 Other

d Employee's Social Security Number | Payroll Identification

12 See Instructions for Box 12

e-f Employee's Name, Address, and ZIP code

15 State	Employer's State ID Number	16 State Wages	17 State Income Tax	18 Local Wages	19 Local Income Tax	20 Locality Name

Form **W-2** Wage and Tax Statement **2005**

Department of the Treasury - Internal Revenue Service

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

OMB No. 1545-0008

a Control Number

b Employer's Identification Number
31-6402047

c Employer's Name, Address, and ZIP Code
STATE OF OHIO

1 Wages and other compensation | 2 Federal Income Tax Withheld
3 Social Security Wages | 4 Social Security Tax Withheld
5 Medicare Wages | 6 Medicare Tax Withheld
9 Advance EIC Payment | 10 Dependent Care Benefits
11 Nonqualified plans | 13/14 Other

d Employee's Social Security Number | Payroll Identification

12 See Instructions for Box 12

e-f Employee's Name, Address, and ZIP code

15 State	Employer's State ID Number	16 State Wages	17 State Income Tax	18 Local Wages	19 Local Income Tax	20 Locality Name

Form **W-2** Wage and Tax Statement **2005**

Department of the Treasury - Internal Revenue Service

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

OMB No. 1545-0008

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 2005 if: (**a**) you do not have a qualifying child and you earned less than $11,750 ($13,750 if married filing jointly), (**b**) you have one qualifying child and you earned less than $31,030 ($33,030 if married filing jointly), or (**c**) you have more than one qualifying child and you earned less than $35,263 ($37,263 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 $2,700. **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 $1,597 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 **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 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 at any SSA office or call 1-800-772-1213.

Credit for excess taxes. If you had more than one employer in 2005 and more than $5,580.00 in social security and/or Tier 1 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 $2,943.60 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or 1040A instructions and **Pub. 505**, Tax Withholding and Estimated Tax.

(Also see **Instructions** on the back of Copy C / Copy 2.)

Instructions *(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 8. 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 9. Enter this amount on the advance earned income credit payments line of your Form 1040 or Form 1040A.

Box 10. 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 also is 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 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) under all plans are generally limited to a total of $14,000 ($17,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under Code G are limited to a total of $14,000. Deferrals under Code H are limited to $7,000. However, if you were at least age 50 in 2005 your employer may have allowed an additional deferral of up to $4,000 ($2000 for section 401(k)(11) and (408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator 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, E, F, G, H, or S, 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, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.*

A - Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Total Tax" in the Form 1040 instructions.

B - Uncollected 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 (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.

E - Elective deferrals under a section 403(b) salary reduction agreement

F - Elective deferrals under a section 408(k)(6) salary reduction SEP

G - Elective deferrals and employer contributions (including nonelective 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 RRTA 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.

Box 13. 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. Review the information shown on your annual (for workers over 25) Social Security Statement.*