

a Control Number						
b Employer's Identification Number		Employer's State Tax ID Number		1 Wages and other compensation	2 Federal Income Tax Withheld	
c Employer's Name, Address, and ZIP Code STATE OF OHIO				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	12 Benefits included in Box 1	
d Employee's Social Security Number		Payroll Identification		13/15 See Instructions for Box 13		
e-f Employee's Name, Address, and ZIP code						14/15 Other
16 Name of state		17 State Wages	18 State Income Tax	19 Locality name	20 Local Wages	

Form

W-2 Wage and Tax Statement

Department of the Treasury - Internal Revenue Service

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

OMB No. 1545-0008

a Control Number						
b Employer's Identification Number		Employer's State Tax ID Number		1 Wages and other compensation	2 Federal Income Tax Withheld	
c Employer's Name, Address, and ZIP Code STATE OF OHIO				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	12 Benefits included in Box 1	
d Employee's Social Security Number		Payroll Identification		13/15 See Instructions for Box 13		
e-f Employee's Name, Address, and ZIP code						14/15 Other
16 Name of state		17 State Wages	18 State Income Tax	19 Locality name	20 Local Wages	

Form

W-2 Wage and Tax Statement

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				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.		
b Employer's Identification Number		Employer's State Tax ID Number		1 Wages and other compensation	2 Federal Income Tax Withheld	
c Employer's Name, Address, and ZIP Code STATE OF OHIO				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	12 Benefits included in Box 1	
d Employee's Social Security Number		Payroll Identification		13/15 See Instructions for Box 13		
e-f Employee's Name, Address, and ZIP code						14/15 Other
16 Name of state		17 State Wages	18 State Income Tax	19 Locality name	20 Local Wages	

Form

W-2 Wage and Tax Statement

Department of the Treasury - Internal Revenue Service

Copy C for EMPLOYEE'S RECORDS (See Notice on Back)

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 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 1999 if **(1)** you do not have a qualifying child and you earned less than \$10,200 **(2)** you have one qualifying child and you earned less than \$26,928, or **(3)** you have more than one qualifying child and you earned less than \$30,580. You and any qualifying children must have valid social security numbers (SSNs). You cannot claim the EIC if your investment income is more than \$2,350. **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 \$1,387 of the EIC in advance by completing Form W-5.

Instructions (Continued from the 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 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 section 457 plan or (b) is included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or 457 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.- This amount is the taxable fringe benefits included in box 1. You may be able to deduct expenses that are related to fringe benefits; see the Form 1040 instructions.

Box 15.- If the "Pension plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. If the "Deferred compensation" box is checked, the elective deferrals in box 13 (codes D, E, F, G, H, and S) (for all employers, and for all such plans to which you belong) are generally limited to \$10,000. Elective deferrals for section 403(b) contracts are limited to \$10,000 (\$13,000 in some cases; see Pub. 571). The limit for section 457(b) plans is \$8,000. Amounts over these limits must be included in income. See "Wages, Salaries, Tips, etc." in the Form 1040 instructions.

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. SSA suggests that you confirm your work record with them from time to time.

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 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.

Box 13.- The following list explains the codes shown in box 13. You may need this information to complete your tax return.

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 tax on tips (Include this tax on Form 1040. See "Total Tax" in Form 1040 instructions.)

B- Uncollected Medicare tax on tips (Include this tax on Form 1040. See "Total Tax" in Form 1040 instructions.)

C- Cost of group term life insurance over \$50,000 (included in box 1)

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 401(k) arrangement.

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

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

G- Elective and nonelective deferrals to a section 457(b) deferred compensation plan

Credit for Excess Taxes.- If more than one employer paid you wages in 1999 and more than \$4,501.20 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 \$2,631.30 in tier 2 RRRA tax was withheld, you may also be able to claim a credit. See your Form 1040 or 1040A instructions and **Pub. 505**, Tax Withholding and Estimated Tax.

H- Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan (see "Adjusted Gross Income" in Form 1040 instructions for how to deduct)

J- Nontaxable sick pay (not includable as income)

K- 20% tax on excess golden parachute payments (see "Total Tax" in Form 1040 instructions)

L- Nontaxable part of reimbursements for substantiated employee business expense

M- Uncollected social security tax on cost of group-term life insurance over \$50,000 (former employees only) (see "Total Tax" in Form 1040 instructions)

N- Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see "Total Tax" in Form 1040 instructions)

P- Excludable moving expense reimbursements paid directly to employee (not included in box 1)

Q- Military employee basic quarters, subsistence, and combat zone compensation (use this amount if you qualify for EIC)

R- Employer contributions to your medical savings account (MSA) (see **Form 8853**, Medical Savings Accounts and Long-Term Care Insurance Contracts)

S- Employee salary reduction contributions to a section 408(p) SIMPLE (not included in box 1)

T- Adoption benefits (not included in box 1). You must complete a **Form 8839**, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.