US Affordable Care Act Worksheet 2018

Name: Dawn Miller SSN: 589-50-0176

Did the taxpayer, spouse, or any dependent receive insurance through the Marketplace? See Form 8962 ☐ Yes ☒ No

Was the taxpayer, spouse, or any dependent granted a Marketplace exemption or do you want to apply for a Marketplace, household income, or gross income exemption? See Form 8965 ☐ Yes ☒ No

Dawn Miller

☒ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

Katherine Sherman

☒ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . . . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year
☐ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
☐ Did not have minimum essential coverage and is not claiming an exemption for any part of the year

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965 . . .

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

© 2018 Universal Tax Systems, Inc. and/or its affiliates and licensors. All rights reserved.

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

2018 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: ☐ Single ☐ Married filing jointly ☐ Married filing separately ☒ Head of household ☐ Qualifying widow(er)

Your first name and initial	Last name	Your social security number
Mary	Jones	589-50-0176

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☒ Full-year health care coverage or exempt (see inst.)
☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign (see inst.) ☐ You ☐ Spouse
87 Christopher Trafficway		
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.		If more than four dependents, see inst. and ✓ here ▶ ☐
Indianapolis IN, 46201		

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
Katherine Sherman	917-06-9976	DAUGHTER	☒	☐
			☐	☐
			☐	☐
			☐	☐

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		CUSTOMER SERVICE	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
Matthew Cochran		P02220706	91-0188398	☐ 3rd Party Designee
Firm's name ▶ Horn-Bautista		Phone no. 924-524-2477		☐ Self-employed
Firm's address ▶ 0 Bradley Throughway Indianapolis IN, 46201				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2018)

BCA

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	40,447
2a	Tax-exempt interest	2a			b Taxable interest	2b	
3a	Qualified dividends	3a			b Ordinary dividends	3b	
4a	IRAs, pensions, and annuities	4a			b Taxable amount	4b	
5a	Social security benefits	5a			b Taxable amount	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22					6	40,447
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6					7	40,447
8	**Standard deduction or itemized deductions** (from Schedule A)					8	18,000
9	Qualified business income deduction (see instructions)					9	0
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-					10	22,447
11	**a** Tax (see inst) 2,419 (check if any from: **1** ☐ Form(s) 8814 **2** ☐ Form 4972 **3** ☐)						
	b Add any amount from Schedule 2 and check here ▶ ☐					11	2,419
12	**a** Child tax credit/credit for other dependents 919 **b Add** any amount from Schedule 3 and check here ▶ ☒					12	2,419
13	Subtract line 12 from line 11. If zero or less, enter -0-					13	
14	Other taxes. Attach Schedule 4					14	
15	Total tax. Add lines 13 and 14					15	
16	Federal income tax withheld from Forms W-2 and 1099					16	2,767
17	Refundable credits: **a** EIC (see inst.) **b** Sch 8812 1,081 **c** Form 8863 1,000						
	Add any amount from Schedule 5					17	2,081
18	Add lines 16 and 17. These are your total payments					18	4,848

Standard Deduction for—
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

NO

Refund

19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**		19	4,848
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		20a	4,848
b	Routing number Bank Product ▶ **c** Type: ☐ Checking ☐ Savings			
d	Account number applied for			
21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21		

Direct deposit? See instructions.

Amount You Owe

22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶		22	
23	Estimated tax penalty (see instructions) ▶	23		

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **03**

Name(s) shown on Form 1040: Dawn Miller

Your social security number: 589-50-0176

Nonrefundable Credits					
	48	Foreign tax credit. Attach Form 1116 if required	**48**		
	49	Credit for child and dependent care expenses. Attach Form 2441	**49**		
	50	Education credits from Form 8863, line 19	**50**	1,500	
	51	Retirement savings contributions credit. Attach Form 8880	**51**		
	52	Reserved	**52**		
	53	Residential energy credit. Attach Form 5695	**53**		
	54	Other credits from Form **a** ☐ 3800 **b** ☐ 8801 **c** ☐	**54**		
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	**55**	1,500	

For Paperwork Reduction Act Notice, see your tax return instructions.

BCA

SCHEDULE 6
(Form 1040)

Department of the Treasury
Internal Revenue Service

Foreign Address and Third Party Designee

▶ **Attach to Form 1040.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **05A**

Name(s) shown on Form 1040			**Your social security number**
Dawn Miller			589-50-0176
Foreign Address	Foreign country name	Foreign province/county	Foreign postal code

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] **Yes.** Complete below. [ ] **No**

Designee's name ▶ Cheryl Newman

Phone no. ▶ 904-770-9633

Personal identification number (PIN) ▶ 73651

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 6 (Form 1040) 2018

BCA

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

▶Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. **47**

Name(s) shown on return: Dawn Miller

Your social security number: 589-50-0176

Part I All Filers

Caution: If you file Form 2555 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

1	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: **1040 filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). **1040NR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).			1	2,000
2	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49			2	919
3	Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit			3	1,081
4	Number of qualifying children under 17 with the required social security number: 1 X $1,400. Enter the result. If zero, **stop here;** you cannot claim this credit **TIP:** The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.			4	1,400
5	Enter the **smaller** of line 3 or line 4			5	1,081
6 a	Earned income (see separate instructions)	6a	40,447		
b	Nontaxable combat pay (see separate instructions) 6b				
7	Is the amount on line 6a more than $2,500? ☐ **No.** Leave line 7 blank and enter -0- on line 8. ☒ **Yes.** Subtract $2,500 from the amount on line 6a. Enter the result	7	37,947		
8	Multiply the amount on line 7 by 15% (0.15) and enter the result			8	5,692

Next. On line 4, is the amount $4,200 or more?

☒ **No.** If line 8 is zero, **stop here;** you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15.

☐ **Yes.** If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.

Part II Certain Filers Who Have Three or More Qualifying Children

9	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	9			
10	**1040 filers:** Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	10			
11	Add lines 9 and 10	11			
12	**1040 filers:** Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. **1040NR filers:** Enter the amount from Form 1040NR, line 67.	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-			13	
14	Enter the **larger** of line 8 or line 13			14	

Next, enter the **smaller** of line 5 or line 14 on line 15.

Part III Additional Child Tax Credit

15	**This is your additional child tax credit**	15	1,081

1040 / 1040NR — Enter this amount on Form 1040, line 17b, or Form 1040NR, line 64.

Jones and Sons
37 Patrick Mountain Cv.
Killington VT, 05751

0518646 01 AV 0.380 **AUTO H0 2 2514 46783-830048 -C03-P19214-I

Amanda Thompson
7 Benson Stravenue
New York NY, 10001

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents	OMB No. 1545-0115	
Jones and Sons 37 Patrick Mountain Cv. Killington VT, 05751 791-706-9976	2 Royalties	**2019**	**Miscellaneous Income**
	3 Other income	Form **1099-MISC**	
PAYER'S TIN 92-4524247 / RECIPIENT'S TIN *****0176	5 Fishing boat proceeds	4 Federal income tax withheld	**Copy B For Recipient**
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Amanda Thompson 7 Benson Stravenue New York NY, 10001	7 Nonemployee compensation $2,188.64	6 Medical and health care payments	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ☐	8 Substitute payments in lieu of dividends or interest	
		10 Crop insurance proceeds	
	11	12	
Account number (see instructions) S5P8950 / FATCA filing requirement ☐	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals / 15b Section 409A income	16 State tax withheld	17 State/Payer's state no. OK	18 State income

Form **1099-MISC** (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

22222

a Employee's social security number
123-45-6789

OMB No. 1545-0008

b Employer identification number (EIN)
11-2233444

1 Wages, tips, other compensation
$47,000.00

2 Federal income tax withheld
$4,700.00

c Employer's name, address, and ZIP code

Big Employer
123 Easy Street
Washington, DC 12345

3 Social security wages
$50,000.00

4 Social security tax withheld
$3,100.00

5 Medicare wages and tips
$50,000.00

6 Medicare tax withheld
$725.00

7 Social security tips

8 Allocated tips

d Control number

9

10 Dependent care benefits

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

Ima B. Taxpayer
456 Main Street
Philadelphia, PA 12345

f Employee's address and ZIP code

11 Nonqualified plans

12a Code

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐

12b Code

14 Other

12c Code

12d Code

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 Locality name
PA	55-222222222	$50,000.00	$1,535.00	$50,000.00	$800.00	TGP

Form **W-2** **Wage and Tax Statement** 2020 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents	OMB No. 1545-0115	Miscellaneous Income
Barnett-Powell 5 Christopher Parkways Dl. New Orleans LA, 70112 598 -660-4730	$	2019	
	2 Royalties $	Form **1099-MISC**	
	3 Other income $	4 Federal income tax withheld $	**Copy 1** **For State Tax Department**
PAYER'S TIN: 16-0616425 / RECIPIENT'S TIN: 462-92-7507	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name Carrie Hill Street address (including apt. no.) 0 Sandra Greens Dl. City or town, state or province, country, and ZIP or foreign postal code Nashville TN, 37201	7 Nonemployee compensation 2583.89 $	8 Substitute payments in lieu of dividends or interest $	
	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $	
	11	12	
Account number (see instructions) / FATCA filing requirement ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $ / 15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Ashley Henderson - 112613 - Jones-Torres

W-2

Scan QR code to go to TurboTax and import your W-2 information and file your return. Or by typing this into your browser:
https://turbotax.intuit.com/affiliate/ultipaper

Form W-2 Wage & Tax Statement 2019
Copy B - To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

Department of the Treasury - Internal Revenue Service

OMB No. 1545-0008

a Employee's social security number 589-50-0176	**1** Wages, tips, other compensation 4625.00	**2** Federal income tax withheld 409.01
c Employer's name, address, and ZIP code Jones-Torres 77 Michelle Tunnel Timothy Crescent, -2	**3** Social security wages 4625.00	**4** Social security tax withheld 286.75
	5 Medicare wages and tips 4625.00	**6** Medicare tax withheld 67.06
	7 Social security tips 0.00	**8** Allocated tips 0.00
b Employer identification number (EIN) 92-4524247	**9**	**10** Dependent care benefits 0.00
e Employee's name, address, and ZIP code Ashley Henderson 84 Corey Underpass Ln. Indianapolis IN, 46201	**11** Nonqualified plans 0.00	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐
	12 See instructions for box 12	**14** Other

15 State	Employer's state ID No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage & Tax Statement 2019
Copy C-For EMPLOYEE'S RECORDS.

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.

Department of the Treasury - Internal Revenue Service

OMB No. 1545-0008

a Employee's social security number 589-50-0176	**1** Wages, tips, other compensation 4625.00	**2** Federal income tax withheld 409.01
c Employer's name, address, and ZIP code Jones-Torres 77 Michelle Tunnel Timothy Crescent, -2	**3** Social security wages 4625.00	**4** Social security tax withheld 286.75
	5 Medicare wages and tips 4625.00	**6** Medicare tax withheld 67.06
	7 Social security tips 0.00	**8** Allocated tips 0.00
b Employer identification number (EIN) 92-4524247	**9**	**10** Dependent care benefits 0.00
e Employee's name, address, and ZIP code Ashley Henderson 84 Corey Underpass Ln. Indianapolis IN, 46201	**11** Nonqualified plans 0.00	**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐
	12 See instructions for box 12	**14** Other

15 State	Employer's state ID No.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

1. The following information reflects your final pay statement plus employer adjustments that comprise your W-2 statement.

Earnings Description	Wages, Tips, Other Comp.	Social Security Wages	Medicare Wages
Gross Wages	**4625.00**	**4625.00**	**4625.00**
Less Exempt Wages	- 0.00	- 0.00	- 0.00
Less Deferred Comp	- 0.00		
Less Housing/Transportation	- 0.00	- 0.00	- 0.00
Less Dependent Care	- 0.00	- 0.00	- 0.00
Less Sec 125	- 0.00	- 0.00	- 0.00
Less Excess Wages		- 0.00	
Taxable Wages (Reported on Form W2)	**4625.00 Box 1 of W-2**	**4625.00 Box 3 of W-2**	**4625.00 Box 5 of W-2**

2. Employee W-4 profile to change your Employee W-4 profile information, file a new W-4 with the payroll department

FIT: **W 0** SIT Res: **FLSIT S 0** SIT Work: **FLSIT S 0**

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2019 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2019 or if income is earned for services provided while you were an inmate at a penal institution. For 2019 income limits and more information, visit www.irs.gov/EITC. Also see Pub. 596, Earned Income Credit. **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 aren't 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. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't 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 800-772-1213. You also may visit the SSA website at www.SSA.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 2019 and more than $8,239.80 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 $4,836.30 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employee

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 5. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above $200,000.

Box 8. This amount is **not** included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on 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 employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. This amount includes 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. Complete 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. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

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 $19,000 ($13,000 if you only have SIMPLE plans; $22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to $19,000. Deferrals under code H are limited to $7,000.

However, if you were at least age 50 in 2019, your employer may have allowed an additional deferral of up to $6,000 ($3,000 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 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, 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 the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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 the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5)

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable)

M—Uncollected social security or RRTA tax on taxable cost of groupterm life insurance over $50,000 (former employees only). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

Q—Nontaxable combat pay. See the instructions for Form 1040 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 plan (not included in box 1)

T—Adoption benefits (not included in box 1). 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). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) 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 a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

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

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

DD—Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a taxexempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement

GG—Income from qualified equity grants under section 83(i)

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

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.