

22222		a Employee's social security number 343-23-3432		OMB No. 1545-0029	
b Employer identification number (EIN) 34-4323534			1 Wages, tips, other compensation \$32,320.30		2 Federal income tax withheld \$1,232.33
c Employer's name, address, and ZIP code Blueberry Solutions 789 Drum St  Purple City CA 32433			3 Social security wages \$23,433.45		4 Social security tax withheld \$1,545.53
			5 Medicare wages and tips \$87,356.32		6 Medicare tax withheld \$456.23
			7 Social security tips 3443		8 Allocated tips 464
d Control number 34232432			9		10 Dependent care benefits 5454
e Employee's first name and initial Tim		Last name Brandt	Suff. Sr.	11 Nonqualified plans 5644	
2342 Plano Street				12a C o d e DF 33434	
Downtown NM 43421				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> 12b C o d e DA 6454	
f Employee's address and ZIP code				14 Other TRAINING data 12c C o d e EA 6456545	
				12d C o d e DG 345743	
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
MI	23-4654534	\$132,4394.30	\$3434.00	\$35434	\$5454
					20 Locality name Bloom Town

		<b>a</b> Employee's social security number <b>343-23-3432</b>		Safe, accurate, <b>FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>34-4323534</b>				<b>1</b> Wages, tips, other compensation <b>\$32,320.30</b>		<b>2</b> Federal income tax withheld <b>\$1,232.33</b>			
<b>c</b> Employer's name, address, and ZIP code <b>Blueberry Solutions</b> <b>789 Drum St</b>  <b>Purple City CA</b> <b>32433</b>				<b>3</b> Social security wages <b>\$23,433.45</b>		<b>4</b> Social security tax withheld <b>\$1,545.53</b>			
				<b>5</b> Medicare wages and tips <b>\$87,356.32</b>		<b>6</b> Medicare tax withheld <b>\$456.23</b>			
				<b>7</b> Social security tips <b>3443</b>		<b>8</b> Allocated tips <b>464</b>			
<b>d</b> Control number <b>34232432</b>				<b>9</b>		<b>10</b> Dependent care benefits <b>5454</b>			
<b>e</b> Employee's first name and initial <b>Tim</b>		<b>Last name</b> <b>Brandt</b>		<b>Suff.</b> <b>Sr.</b>		<b>11</b> Nonqualified plans <b>5644</b>		<b>12a</b> See instructions for box 12 <b>DF 33434</b>	
<b>2342 Plano Street</b>  <b>Downtown NM</b> <b>43421</b>				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>		<b>12b</b> <b>DA 6454</b>			
				<b>14</b> Other  <b>TRAINING data</b>		<b>12c</b> <b>EA 6456545</b>			
						<b>12d</b> <b>DG 345743</b>			
<b>f</b> Employee's address and ZIP code		<b>15</b> State Employer's state ID number <b>MI 23-4654534</b>		<b>16</b> State wages, tips, etc. <b>\$132,4394.30</b>		<b>17</b> State income tax <b>\$3434.00</b>		<b>18</b> Local wages, tips, etc. <b>\$35434</b>	
<b>19</b> Local income tax <b>\$5454</b>		<b>20</b> Locality name <b>Bloom Town</b>							

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

**2025**

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

22222		VOID <input type="checkbox"/>		a Employee's social security number 343-23-3432		For Official Use Only OMB No. 1545-0029					
b Employer identification number (EIN) 34-4323534					1 Wages, tips, other compensation \$32,320.30			2 Federal income tax withheld \$1,232.33			
c Employer's name, address, and ZIP code Blueberry Solutions 789 Drum St  Purple City CA 32433					3 Social security wages \$23,433.45			4 Social security tax withheld \$1,545.53			
					5 Medicare wages and tips \$87,356.32			6 Medicare tax withheld \$456.23			
					7 Social security tips 3443			8 Allocated tips 464			
d Control number 34232432					9			10 Dependent care benefits 5454			
e Employee's first name and initial Tim		Last name Brandt		Suff. Sr.		11 Nonqualified plans 5644			12a See instructions for box 12 DF 33434		
2342 Plano Street  Downtown NM 43421					13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>			12b DA 6454			
					14 Other  TRAINING data			12c EA 6456545			
								12d DG 345743			
f Employee's address and ZIP code											
15 State MI		Employer's state ID number 23-4654534		16 State wages, tips, etc. \$132,4394.30		17 State income tax \$3434.00		18 Local wages, tips, etc. \$35434		19 Local income tax \$5454	
										20 Locality name Bloom ...	

**Future developments.** For the latest information about developments related to Form W-2, such as legislation enacted after it was published, go to [www.irs.gov/FormW2](http://www.irs.gov/FormW2).

## 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 tax credit (EITC).** You may be able to take the EITC for 2025 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 EITC if your investment income is more than the specified amount for 2025 or if income is earned for services provided while you were an inmate at a penal institution. For 2025 income limits and more information, visit [www.irs.gov/EITC](http://www.irs.gov/EITC). See also Pub. 596. **Any EITC that is more than your tax liability is refunded to you, but only if you file a tax return.**

**Employee's social security number (SSN).** For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).

**Clergy and religious workers.** If you aren't subject to social security and Medicare taxes, see Pub. 517.

**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 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 may also visit the SSA website at [www.SSA.gov](http://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 2025 and more than \$10,918.20 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. See the Form 1040 instructions. If you had more than one railroad employer and more than \$6,409.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

(See also *Instructions for Employee* on the back of Copy C.)

		<b>a</b> Employee's social security number 343-23-3432		OMB No. 1545-0029		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>b</b> Employer identification number (EIN) 34-4323534				<b>1</b> Wages, tips, other compensation \$32,320.30		<b>2</b> Federal income tax withheld \$1,232.33	
<b>c</b> Employer's name, address, and ZIP code Blueberry Solutions 789 Drum St  Purple City CA 32433				<b>3</b> Social security wages \$23,433.45		<b>4</b> Social security tax withheld \$1,545.53	
				<b>5</b> Medicare wages and tips \$87,356.32		<b>6</b> Medicare tax withheld \$456.23	
				<b>7</b> Social security tips 3443		<b>8</b> Allocated tips 464	
<b>d</b> Control number 34232432				<b>9</b>		<b>10</b> Dependent care benefits 5454	
<b>e</b> Employee's first name and initial Tim		<b>Last name</b> Brandt		<b>Suff.</b> Sr.		<b>11</b> Nonqualified plans 5644	
2342 Plano Street  Downtown NM 43421  <b>f</b> Employee's address and ZIP code				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>		<b>12a</b> See instructions for box 12 C o d e DF 33434	
				<b>14</b> Other TRAINING data		<b>12b</b> C o d e DA 6454	
						<b>12c</b> C o d e EA 6456545	
						<b>12d</b> C o d e DG 345743	
<b>15</b> State Employer's state ID number MI 23-4654534		<b>16</b> State wages, tips, etc. \$132,4394.30		<b>17</b> State income tax \$3434.00		<b>18</b> Local wages, tips, etc. \$35434	
						<b>19</b> Local income tax \$5454	
						<b>20</b> Locality name Bloom ...	

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

2025

Department of the Treasury—Internal Revenue Service

Copy C—For EMPLOYEE'S RECORDS

(See Notice to Employee on the back of Copy B.)

Safe, accurate,  
FAST! Use



## Instructions for Employee

(See also *Notice to Employee* on 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 5.** You may be required to report this amount on Form 8959. 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 the Form 1040 instructions.

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records 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. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. 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 your employer's plan limit is also included in box 1. See Form 2441.

**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 box 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 \$23,500 (Generally, \$16,500 for SIMPLE plans; \$26,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$23,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2025, your employer may have allowed an additional elective deferral or designated Roth contribution (catch-up contribution) to your plan. For information about the limits on these catch-up contributions, including the higher limit if you were age 60 through 63 as of December 31, 2025, see Pub. 525. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

**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 or 1040-SR. See the Form 1040 instructions.

**B—**Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

**C—**Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the 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  
(continued on back of Copy 2)

		<b>a</b> Employee's social security number 343-23-3432		OMB No. 1545-0029	
<b>b</b> Employer identification number (EIN) 34-4323534			<b>1</b> Wages, tips, other compensation \$32,320.30		<b>2</b> Federal income tax withheld \$1,232.33
<b>c</b> Employer's name, address, and ZIP code Blueberry Solutions 789 Drum St  Purple City CA 32433			<b>3</b> Social security wages \$23,433.45		<b>4</b> Social security tax withheld \$1,545.53
			<b>5</b> Medicare wages and tips \$87,356.32		<b>6</b> Medicare tax withheld \$456.23
			<b>7</b> Social security tips 3443		<b>8</b> Allocated tips 464
<b>d</b> Control number 34232432			<b>9</b>		<b>10</b> Dependent care benefits 5454
<b>e</b> Employee's first name and initial Tim		Last name Brandt	Suff. Sr.	<b>11</b> Nonqualified plans 5644	
2342 Plano Street  Downtown NM 43421				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>	
				<b>12a</b> Code DF 33434	
				<b>12b</b> Code DA 6454	
<b>f</b> Employee's address and ZIP code		TRAINING data		<b>12c</b> Code EA 6456545	
				<b>12d</b> Code DG 345743	
<b>15</b> State Employer's state ID number MI 23-4654534		<b>16</b> State wages, tips, etc. \$132,4394.30	<b>17</b> State income tax \$3434.00	<b>18</b> Local wages, tips, etc. \$35434	<b>19</b> Local income tax \$5454
					<b>20</b> Locality name Bloom ...

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

2025

Department of the Treasury—Internal Revenue Service

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

## Instructions for Employee *(continued from back of Copy C)*

### Box 12 *(continued)*

**F**—Elective deferrals under a section 408(k)(6) salary reduction SEP (this includes elective deferrals made to a Roth SEP IRA)

**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 group-term 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 Form 1040 instructions for details on reporting this amount.

**R**—Employer contributions to your Archer MSA. Report on Form 8853.

**S**—Employee salary reduction contributions under a section 408(p) SIMPLE plan (this includes salary reduction contributions made to a Roth SIMPLE IRA)

**T**—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

**V**—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 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.

**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 is also 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 tax-exempt 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

**II**—Medicaid waiver payments excluded from gross income under Notice 2014-7

**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.

**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.



VOID <input type="checkbox"/>		a Employee's social security number 343-23-3432		OMB No. 1545-0029	
b Employer identification number (EIN) 34-4323534			1 Wages, tips, other compensation \$32,320.30		2 Federal income tax withheld \$1,232.33
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e Employee's first name and initial Tim		Last name Brandt	Suff. Sr.	11 Nonqualified plans 5644	
2342 Plano Street  Downtown NM 43421		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input checked="" type="checkbox"/>	
				12a See instructions for box 12 C o d e DF 33434	
				12b C o d e DA 6454	
14 Other  TRAINING data		12c C o d e EA 6456545		12d C o d e DG 345743	
15 State MI	Employer's state ID number 23-4654534	16 State wages, tips, etc. \$132,4394.30	17 State income tax \$3434.00	18 Local wages, tips, etc. \$35434	19 Local income tax \$5454
				20 Locality name Bloom ...	

Form **W-2** Wage and Tax Statement  
Copy D—For Employer

2025

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

## Employers, Please Note—

Specific information needed to complete Form W-2 is available in a separate booklet titled the 2025 General Instructions for Forms W-2 and W-3. You can order these instructions and additional forms at [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms).

**Caution:** Do not send the SSA any Forms W-2 and W-3 that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See *E-filing*, later.

**Due dates.** By February 2, 2026, furnish Copies B, C, and 2 to each person who was your employee during 2025. Mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA by February 2, 2026. See the separate instructions.

**Need help?** If you have questions about reporting on Form W-2, call the Technical Services Operation (TSO) toll free at 866-455-7438 or 304-263-8700 (not toll free). Deaf or hard-of-

hearing customers may call any of our toll-free numbers using their choice of relay service.

**E-filing.** If you file 10 or more information returns, you must file electronically. See Regulations section 301.6011-2 for more information. Even if you aren't required to file electronically, doing so can save you time and effort. Employers may use the SSA's W-2 Online service to create, save, print, and electronically submit up to 50 Form(s) W-2 at a time. When you *e-file* with the SSA, no separate Form W-3 filing is required. An electronic Form W-3 will be created for you by the W-2 Online service. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at [www.SSA.gov/employer](http://www.SSA.gov/employer).

**Future developments.** For the latest information about developments affecting Form W-2 and its instructions, such as legislation enacted after we release them, go to [www.irs.gov/FormW2](http://www.irs.gov/FormW2).



### Attention:

You may file Forms W-2 and W-3 electronically on the SSA's [Employer W-2 Filing Instructions and Information](#) web page, which is also accessible at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

**Note:** Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file Copy A downloaded from this website with the SSA; a **penalty** may be imposed for filing forms that can't be scanned. See the penalties section in the current [General Instructions for Forms W-2 and W-3](#), available at [www.irs.gov/w2](http://www.irs.gov/w2), for more information.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded, filled in, and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns such as Forms W-2 and W-3, which include a scannable Copy A for filing, go to IRS' [Online Ordering for Information Returns and Employer Returns](#) page, or visit [www.irs.gov/orderforms](http://www.irs.gov/orderforms) and click on Employer and Information returns. We'll mail you the scannable forms and any other products you order.

See IRS Publications [1141](#), [1167](#), and [1179](#) for more information about printing these tax forms.