

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12 12a \$ 100.00		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b 12b \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c 12c \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d 12d \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name SORT KEY THREE ANDY CORBETT EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		12e 12e \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
		a Employee's social security number 555-55-5501					
f Employee's address and ZIP code							
15 State AZ 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME					
UT 88888888888888888888		1000.00		100.00		LOCAL2ALPHA NAME	
Form W-2 Wage and Tax Statement 2010		Department of the Treasury-Internal Revenue Service		OMB# 1545-0008		Copy B To Be Filed With Employee's FEDERAL Tax Return	

b Employer identification number (EIN)				10-0000010		12a		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				COMPANY 10		12b		10000.00		10000.00	
COMPANY 10 ADDRESS 1				12b		100.00		3 Social security wages		4 Social security tax withheld	
COMPANY 10 ADDRESS 2				12c		100.00		10000.00		5 Medicare wages and tips	
COMPANY 10 CITY NC 10538-2095				12d		100.00		10000.00		6 Medicare tax withheld	
e Employee's first name and initial				Last name		12e		100.00		7 Social security tips	
0000001				Suff.		100.00		100.00		8 Allocated tips	
SORT KEY THREE				FIRSTNAME MIDDLENAME LASTNAME SUFX		11 Nonqualified plans		100.00		9 Advance EIC payment	
EMPLOYEE ADDRESS 2				EMPLOYEE ADDRESS 3		100.00		100.00		10 Dependent care benefits	
EMPLOYEE CITY UT 84321				EMPLOYEE CITY UT 84321		13		100.00		100.00	
f Employee's address and ZIP code				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other		100.00		100.00	
				a Employee's social security number		100.00		100.00		100.00	
				555-55-5501		100.00		100.00		100.00	
15 State				16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	
AZ				1000.00		100.00		100.00		100.00	
UT				1000.00		100.00		100.00		100.00	
20 Locality name				LOCAL1ALPHA NAME		LOCAL2ALPHA NAME		LOCAL3ALPHA NAME		LOCAL4ALPHA NAME	

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								B	\$	100.00	10000.00	100.00		
								C	\$	100.00	10000.00	100.00		
								D	\$	100.00	100.00	100.00		
								E	\$	100.00	100.00	100.00		
<b>e</b> Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321								Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.			<b>11</b> Nonqualified plans		<b>13</b> Statutory Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
											100.00			
											100.00			
											100.00			
											a Employee's social security number			555-55-5501
<b>f</b> Employee's address and ZIP code														
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name								
AZ	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME								
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME								

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e Employee's first name and initial Last name Suff.				11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay			
SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.) a Employee's social security number 555-55-5501		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code									
15 State AZ UT	Employer's state ID number 88888888888888888888 88888888888888888888	16 State wages, tips, etc. 1000.00 1000.00	17 State income tax 100.00 100.00	18 Local wages, tips, etc. 100.00 100.00	19 Local income tax 100.00 100.00	20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME			

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095				12b F \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c G \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d H \$ 100.00		7 Social security tips		8 Allocated tips	
				12e J \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12f K \$ 100.00		11 Nonqualified plans		13 Statutory Retirement Third-party employee plan sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE CHRIS PETERSEN EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321  ** DUPLICATE - DO NOT FILE **				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1 . 100.00			
f Employee's address and ZIP code				a Employee's social security number		BOX 14 TITLE 2 . 100.00			
				555-55-5501		BOX 14 TITLE 3 . 100.00			
15 State ID		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
WY		88888888888888888888		1000.00		100.00		100.00	
		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax	
								100.00	
								20 Locality name	
								LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	
Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.									

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15 State ID		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
WY		88888888888888888888		1000.00		100.00		100.00	
		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax	
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WY		88888888888888888888		1000.00		100.00		100.00	
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				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1 . 100.00			
f Employee's address and ZIP code				a Employee's social security number		BOX 14 TITLE 2 . 100.00			
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WY		88888888888888888888		1000.00		100.00		100.00	
		88888888888888888888		1000.00		100.00		100.00	
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**A**—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Total Tax" in the Form 1040 instructions.

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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

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

**G**—Elective deferrals and employer contributions (including non-elective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE JUDITH RUNCHEL EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5541					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000003 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5541					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5541					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5541					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 non-elective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE ALAN GEBERT EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other		100.00	
				a Employee's social security number		BOX 14 TITLE 1		100.00	
				555-55-5542		BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						19 Local income tax		20 Locality name	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. 0000004 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other		100.00	
				a Employee's social security number		BOX 14 TITLE 1		100.00	
				555-55-5542		BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						19 Local income tax		20 Locality name	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other		100.00	
				a Employee's social security number		BOX 14 TITLE 1		100.00	
				555-55-5542		BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						19 Local income tax		20 Locality name	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				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.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other		100.00	
				a Employee's social security number		BOX 14 TITLE 1		100.00	
				555-55-5542		BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						19 Local income tax		20 Locality name	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE CASEY MCCAMMON EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5543					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. 0000005 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5543					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5543					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		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.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5543					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE TRENT MUMFORD EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		14 Other		15 State wages, tips, etc.	
f Employee's address and ZIP code				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1 . 100.00		16 State income tax	
15 State UT 88888888888888888888				a Employee's social security number 555-55-5544		BOX 14 TITLE 2 . 100.00		17 Local wages, tips, etc.	
16 NC 88888888888888888888						BOX 14 TITLE 3 . 100.00		18 Local income tax	
						BOX 14 TITLE 4 . 100.00		19 Local income tax	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000006 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		14 Other		15 State wages, tips, etc.	
f Employee's address and ZIP code				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		16 State income tax	
15 State UT 88888888888888888888				a Employee's social security number 555-55-5544		BOX 14 TITLE 2 . 100.00		17 Local wages, tips, etc.	
16 NC 88888888888888888888						BOX 14 TITLE 3 . 100.00		18 Local income tax	
						BOX 14 TITLE 4 . 100.00		19 Local income tax	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		14 Other		15 State wages, tips, etc.	
f Employee's address and ZIP code				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		16 State income tax	
15 State UT 88888888888888888888				a Employee's social security number 555-55-5544		BOX 14 TITLE 2 . 100.00		17 Local wages, tips, etc.	
16 NC 88888888888888888888						BOX 14 TITLE 3 . 100.00		18 Local income tax	
						BOX 14 TITLE 4 . 100.00		19 Local income tax	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				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.		14 Other		15 State wages, tips, etc.	
f Employee's address and ZIP code				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1 . 100.00		16 State income tax	
15 State UT 88888888888888888888				a Employee's social security number 555-55-5544		BOX 14 TITLE 2 . 100.00		17 Local wages, tips, etc.	
16 NC 88888888888888888888						BOX 14 TITLE 3 . 100.00		18 Local income tax	
						BOX 14 TITLE 4 . 100.00		19 Local income tax	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

<b>b</b> Employer identification number (EIN)		10-0000050		<b>12a</b> See instructions for box 12		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				<b>12b</b> <b>A</b> \$ 100.00		10000.00		10000.00	
				<b>12b</b> <b>B</b> \$ 100.00		10000.00		100.00	
				<b>12c</b> <b>C</b> \$ 100.00		10000.00		100.00	
				<b>12d</b> <b>D</b> \$ 100.00		100.00		100.00	
				<b>12e</b> <b>E</b> \$ 100.00		100.00		100.00	
<b>e</b> Employee's first name and initial Last name Suff. SORT KEY THREE CHARLES HOBSON EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.  Copy B To Be Filed With Employee's FEDERAL Tax Return. <b>a</b> Employee's social security number 555-55-5545		<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
						100.00		100.00	
						<b>11</b> Nonqualified plans		<b>13</b> Statutory employee Retirement plan Third-party sick pay	
<b>f</b> Employee's address and ZIP code				100.00		<b>14</b> Other			
						BOX 14 TITLE 1		100.00	
						BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
						BOX 14 TITLE 4		100.00	
<b>15</b> State UT		Employer's state ID number 8888888888888888		<b>16</b> State wages, tips, etc. 1000.00		<b>17</b> State income tax 100.00		<b>18</b> Local wages, tips, etc. 100.00	
<b>15</b> State NC		8888888888888888		1000.00		100.00		100.00	
								<b>19</b> Local income tax 100.00	
								<b>20</b> Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

<b>b</b> Employer identification number (EIN)		10-0000050		<b>12a</b> See instructions for box 12		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				<b>12b</b> <b>A</b> \$ 100.00		10000.00		10000.00	
				<b>12b</b> <b>B</b> \$ 100.00		10000.00		100.00	
				<b>12c</b> <b>C</b> \$ 100.00		10000.00		100.00	
				<b>12d</b> <b>D</b> \$ 100.00		100.00		100.00	
				<b>12e</b> <b>E</b> \$ 100.00		100.00		100.00	
<b>e</b> Employee's first name and initial Last name Suff. 0000007 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. <b>a</b> Employee's social security number 555-55-5545		<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
						100.00		100.00	
						<b>11</b> Nonqualified plans		<b>13</b> Statutory employee Retirement plan Third-party sick pay	
<b>f</b> Employee's address and ZIP code				100.00		<b>14</b> Other			
						BOX 14 TITLE 1		100.00	
						BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
						BOX 14 TITLE 4		100.00	
<b>15</b> State UT		Employer's state ID number 8888888888888888		<b>16</b> State wages, tips, etc. 1000.00		<b>17</b> State income tax 100.00		<b>18</b> Local wages, tips, etc. 100.00	
<b>15</b> State NC		8888888888888888		1000.00		100.00		100.00	
								<b>19</b> Local income tax 100.00	
								<b>20</b> Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

<b>b</b> Employer identification number (EIN)		10-0000050		<b>12a</b> See instructions for box 12		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				<b>12b</b> <b>A</b> \$ 100.00		10000.00		10000.00	
				<b>12b</b> <b>B</b> \$ 100.00		10000.00		100.00	
				<b>12c</b> <b>C</b> \$ 100.00		10000.00		100.00	
				<b>12d</b> <b>D</b> \$ 100.00		100.00		100.00	
				<b>12e</b> <b>E</b> \$ 100.00		100.00		100.00	
<b>e</b> Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. <b>a</b> Employee's social security number 555-55-5545		<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
						100.00		100.00	
						<b>11</b> Nonqualified plans		<b>13</b> Statutory employee Retirement plan Third-party sick pay	
<b>f</b> Employee's address and ZIP code				100.00		<b>14</b> Other			
						BOX 14 TITLE 1		100.00	
						BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
						BOX 14 TITLE 4		100.00	
<b>15</b> State UT		Employer's state ID number 8888888888888888		<b>16</b> State wages, tips, etc. 1000.00		<b>17</b> State income tax 100.00		<b>18</b> Local wages, tips, etc. 100.00	
<b>15</b> State NC		8888888888888888		1000.00		100.00		100.00	
								<b>19</b> Local income tax 100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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<b>e</b> Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				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.  Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.) <b>a</b> Employee's social security number 555-55-5545		<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
						100.00		100.00	
						<b>11</b> Nonqualified plans		<b>13</b> Statutory employee Retirement plan Third-party sick pay	
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<b>15</b> State NC		8888888888888888		1000.00		100.00		100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

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**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5550					
15 State UT	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	8888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000008 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5550					
15 State UT	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	8888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5549					
15 State UT	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

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However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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.

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**C**—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to social security wage base), and 5)

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**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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5548					
15 State UT	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	8888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000010 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5548					
15 State UT	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	8888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5548					
15 State UT	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	8888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5548					
15 State UT	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	8888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other		100.00	
				a Employee's social security number 555-55-5547		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				15 State UT 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00	
				18 Local wages, tips, etc. 100.00		19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. 0000011 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other		100.00	
				a Employee's social security number 555-55-5547		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				15 State UT 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00	
				18 Local wages, tips, etc. 100.00		19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other		100.00	
				a Employee's social security number 555-55-5547		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				15 State UT 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00	
				18 Local wages, tips, etc. 100.00		19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
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				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other		100.00	
				a Employee's social security number 555-55-5547		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				15 State UT 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00	
				18 Local wages, tips, etc. 100.00		19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**Notice to Employee**

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**Earned income credit (EIC).** You must file a tax return if any amount is shown in box 9.

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**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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5546		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
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			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000012 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5546		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
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			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5546		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
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			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000050		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 50 COMPANY 50 ADDRESS 1 COMPANY 50 ADDRESS 2 COMPANY 50 ADDRESS 3 COMPANY 50 CITY NC 10538-2095				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321				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.		14 Other			
				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5546		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
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			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy B To Be Filed With Employee's FEDERAL Tax Return.					
		a Employee's social security number 555-55-5519					
f Employee's address and ZIP code				19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
15 State MO	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00		

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000013 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.					
		a Employee's social security number 555-55-5519					
f Employee's address and ZIP code				19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
15 State MO	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00		

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.					
		a Employee's social security number 555-55-5519					
f Employee's address and ZIP code				19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
15 State MO	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00		

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)					
		a Employee's social security number 555-55-5519					
f Employee's address and ZIP code				19 Local income tax 100.00		20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
15 State MO	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00		

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5520					
15 State MS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000014 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5520					
15 State MS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5520					
15 State MS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5520					
15 State MS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5518					
15 State MN	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000015 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5518					
15 State MN	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5518					
15 State MN	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5518					
15 State MN	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy B To Be Filed With Employee's FEDERAL Tax Return.					
f Employee's address and ZIP code		a Employee's social security number 555-55-5517					
15 State MI Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT 88888888888888888888		1000.00		100.00		19 Local income tax 100.00	
						20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	
Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.							

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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e Employee's first name and initial Last name Suff. 0000016 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
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f Employee's address and ZIP code		a Employee's social security number 555-55-5517					
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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employee

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**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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 nonselective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy B To Be Filed With Employee's FEDERAL Tax Return.					
f Employee's address and ZIP code		a Employee's social security number 555-55-5516					
15 State MA Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 100.00		17 State income tax 10.00		18 Local wages, tips, etc. 100.00	
UT 88888888888888888888		1000.00		100.00		19 Local income tax 100.00	
						20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000017 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.					
f Employee's address and ZIP code		a Employee's social security number 555-55-5516					
15 State MA Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 100.00		17 State income tax 10.00		18 Local wages, tips, etc. 100.00	
UT 88888888888888888888		1000.00		100.00		19 Local income tax 100.00	
						20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.					
f Employee's address and ZIP code		a Employee's social security number 555-55-5516					
15 State MA Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 100.00		17 State income tax 10.00		18 Local wages, tips, etc. 100.00	
UT 88888888888888888888		1000.00		100.00		19 Local income tax 100.00	
						20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)					
f Employee's address and ZIP code		a Employee's social security number 555-55-5516					
15 State MA Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 100.00		17 State income tax 10.00		18 Local wages, tips, etc. 100.00	
UT 88888888888888888888		1000.00		100.00		19 Local income tax 100.00	
						20 Locality name LOCAL1ALPHA NAME LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5515					
15 State MD	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. 0000018 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5515					
15 State MD	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**Notice to Employee**

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You may be able to take the EIC for 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 of the EIC in advance by completing Form W-5, Earned Income Credit Advance Payment Certificate, and giving it to your employer.

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**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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5514					
15 State ME	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000019 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5514					
15 State ME	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5514					
15 State ME	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5514					
15 State ME	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 nonselective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5513					
15 State LA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000020 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5513					
15 State LA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5513					
15 State LA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5513					
15 State LA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5512					
15 State KY	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000021 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5512					
15 State KY	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5512					
15 State KY	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5512					
15 State KY	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5511					
15 State KS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000022 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5511					
15 State KS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5511					
15 State KS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000020		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 20 COMPANY 20 ADDRESS 1 COMPANY 20 ADDRESS 2 COMPANY 20 ADDRESS 3 COMPANY 20 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5511					
15 State KS	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

<b>b</b> Employer identification number (EIN)		10-0000010		<b>12a</b> See instructions for box 12		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code				<b>12b</b> <input type="checkbox"/> F \$ 100.00		10000.00		10000.00	
COMPANY 10				<b>12c</b> <input type="checkbox"/> G \$ 100.00		10000.00		<b>3</b> Social security wages	
COMPANY 10 ADDRESS 1				<b>12d</b> <input type="checkbox"/> H \$ 100.00		10000.00		<b>4</b> Social security tax withheld	
COMPANY 10 ADDRESS 2				<b>12e</b> <input type="checkbox"/> J \$ 100.00		100.00		<b>5</b> Medicare wages and tips	
COMPANY 10 ADDRESS 3				<b>12f</b> <input type="checkbox"/> K \$ 100.00		100.00		<b>6</b> Medicare tax withheld	
COMPANY 10 CITY NC 10538-2095				This information is being furnished to the Internal Revenue Service.		100.00		<b>7</b> Social security tips	
<b>e</b> Employee's first name and initial Last name Suff.				Copy B To Be Filed With Employee's FEDERAL Tax Return.		100.00		<b>8</b> Allocated tips	
SORT KEY THREE				<b>a</b> Employee's social security number		555-55-5502		<b>9</b> Advance EIC payment	
FIRSTNAME MIDDLENAME LASTNAME SUFX								<b>10</b> Dependent care benefits	
EMPLOYEE ADDRESS 2								<b>11</b> Nonqualified plans	
EMPLOYEE ADDRESS 3								<b>12</b> Statutory employee Retirement plan Third-party sick pay	
EMPLOYEE CITY UT 84321-1234								<b>13</b> Other	
								BOX 14 TITLE 1 . 100.00	
								BOX 14 TITLE 2 . 100.00	
								BOX 14 TITLE 3 . 100.00	
								BOX 14 TITLE 4 . 100.00	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			
AZ	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

<b>b</b> Employer identification number (EIN)		10-0000010		<b>12a</b> See instructions for box 12		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code				<b>12b</b> <input type="checkbox"/> F \$ 100.00		10000.00		10000.00	
COMPANY 10				<b>12c</b> <input type="checkbox"/> G \$ 100.00		10000.00		<b>3</b> Social security wages	
COMPANY 10 ADDRESS 1				<b>12d</b> <input type="checkbox"/> H \$ 100.00		10000.00		<b>4</b> Social security tax withheld	
COMPANY 10 ADDRESS 2				<b>12e</b> <input type="checkbox"/> J \$ 100.00		100.00		<b>5</b> Medicare wages and tips	
COMPANY 10 ADDRESS 3				<b>12f</b> <input type="checkbox"/> K \$ 100.00		100.00		<b>6</b> Medicare tax withheld	
COMPANY 10 CITY NC 10538-2095				This information is being furnished to the Internal Revenue Service.		100.00		<b>7</b> Social security tips	
<b>e</b> Employee's first name and initial Last name Suff.				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		100.00		<b>8</b> Allocated tips	
0000023				<b>a</b> Employee's social security number		555-55-5502		<b>9</b> Advance EIC payment	
SORT KEY THREE								<b>10</b> Dependent care benefits	
FIRSTNAME MIDDLENAME LASTNAME SUFX								<b>11</b> Nonqualified plans	
EMPLOYEE ADDRESS 2								<b>12</b> Statutory employee Retirement plan Third-party sick pay	
EMPLOYEE ADDRESS 3								<b>13</b> Other	
EMPLOYEE CITY UT 84321-1234								BOX 14 TITLE 1 . 100.00	
								BOX 14 TITLE 2 . 100.00	
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								BOX 14 TITLE 4 . 100.00	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			
AZ	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

<b>b</b> Employer identification number (EIN)		10-0000010		<b>12a</b> See instructions for box 12		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code				<b>12b</b> <input type="checkbox"/> F \$ 100.00		10000.00		10000.00	
COMPANY 10				<b>12c</b> <input type="checkbox"/> G \$ 100.00		10000.00		<b>3</b> Social security wages	
COMPANY 10 ADDRESS 1				<b>12d</b> <input type="checkbox"/> H \$ 100.00		10000.00		<b>4</b> Social security tax withheld	
COMPANY 10 ADDRESS 2				<b>12e</b> <input type="checkbox"/> J \$ 100.00		100.00		<b>5</b> Medicare wages and tips	
COMPANY 10 ADDRESS 3				<b>12f</b> <input type="checkbox"/> K \$ 100.00		100.00		<b>6</b> Medicare tax withheld	
COMPANY 10 CITY NC 10538-2095				This information is being furnished to the Internal Revenue Service.		100.00		<b>7</b> Social security tips	
<b>e</b> Employee's first name and initial Last name Suff.				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		100.00		<b>8</b> Allocated tips	
SORT KEY THREE				<b>a</b> Employee's social security number		555-55-5502		<b>9</b> Advance EIC payment	
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EMPLOYEE ADDRESS 3								<b>12</b> Statutory employee Retirement plan Third-party sick pay	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

<b>b</b> Employer identification number (EIN)		10-0000010		<b>12a</b> See instructions for box 12		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
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**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 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

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However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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.

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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

**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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b L \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c M \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d N \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e P \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f Q \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5503					
15 State AR	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b L \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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		12d N \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. 0000024 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e P \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
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		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
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UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b R \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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		12d T \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e V \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f W \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
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f Employee's address and ZIP code		a Employee's social security number 555-55-5504					
15 State CO	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

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c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b R \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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e Employee's first name and initial Last name Suff. 0000025 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e V \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employee

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However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 nonselective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b Y \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c Z \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d AA \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e BB \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f CC \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5505					
15 State CT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b Y \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c Z \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d AA \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. 0000026 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e BB \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f CC \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5505					
15 State CT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b Y \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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		12f CC \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5505					
15 State CT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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		12c Z \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e BB \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f CC \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5505					
15 State CT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 non-elective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b AA \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c BB \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d CC \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e E \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5506					
15 State DE	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b AA \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c BB \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d CC \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. 0000027 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e E \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5506					
15 State DE	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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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.		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5506					
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UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 non-elective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b BB \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d CC \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5507					
15 State DC	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b BB \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d CC \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. 0000028 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5507					
15 State DC	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b BB \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d CC \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5507					
15 State DC	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b BB \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d CC \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5507					
15 State DC	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c CC \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5508					
15 State GA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c CC \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. 0000029 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5508					
15 State GA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c CC \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5508					
15 State GA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c CC \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5508					
15 State GA	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b CC \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5509					
15 State ID	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b CC \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. 0000030 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5509					
15 State ID	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b CC \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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f Employee's address and ZIP code		a Employee's social security number 555-55-5509					
15 State ID	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b CC \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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15 State ID	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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.

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You may be able to take the EIC for 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 of the EIC in advance by completing Form W-5, Earned Income Credit Advance Payment Certificate, and giving it to your employer.

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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				This information is being furnished to the Internal Revenue Service.		14 Other			
EMPLOYEE ADDRESS 2				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5510		BOX 14 TITLE 3		100.00	
						BOX 14 TITLE 4		100.00	
f Employee's address and ZIP code									
15 State	IN	Employer's state ID number	88888888888888888888	16 State wages, tips, etc.	1000.00	17 State income tax	100.00	18 Local wages, tips, etc.	100.00
UT		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax 10.00	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
0000031				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
SORT KEY THREE				This information is being furnished to the Internal Revenue Service.		14 Other			
FIRSTNAME MIDDLENAME LASTNAME SUFX				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 2				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE ADDRESS 3				555-55-5510		BOX 14 TITLE 3		100.00	
EMPLOYEE CITY UT 84321-1234						BOX 14 TITLE 4		100.00	
f Employee's address and ZIP code									
15 State	IN	Employer's state ID number	88888888888888888888	16 State wages, tips, etc.	1000.00	17 State income tax	100.00	18 Local wages, tips, etc.	100.00
UT		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax 10.00	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				This information is being furnished to the Internal Revenue Service.		14 Other			
EMPLOYEE ADDRESS 2				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5510		BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
15 State	IN	Employer's state ID number	88888888888888888888	16 State wages, tips, etc.	1000.00	17 State income tax	100.00	18 Local wages, tips, etc.	100.00
UT		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax 10.00	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000010		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 10 COMPANY 10 ADDRESS 1 COMPANY 10 ADDRESS 2 COMPANY 10 ADDRESS 3 COMPANY 10 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				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.		14 Other			
EMPLOYEE ADDRESS 2				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5510		BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
15 State	IN	Employer's state ID number	88888888888888888888	16 State wages, tips, etc.	1000.00	17 State income tax	100.00	18 Local wages, tips, etc.	100.00
UT		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax 10.00	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				This information is being furnished to the Internal Revenue Service.		14 Other			
EMPLOYEE ADDRESS 2				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5521		BOX 14 TITLE 3		100.00	
						BOX 14 TITLE 4		100.00	
f Employee's address and ZIP 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			
MT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
X000001				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
SORT KEY THREE				This information is being furnished to the Internal Revenue Service.		14 Other			
FIRSTNAME MIDDLENAME LASTNAME SUFX				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 2				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE ADDRESS 3				555-55-5521		BOX 14 TITLE 3		100.00	
EMPLOYEE CITY UT 84321-1234						BOX 14 TITLE 4		100.00	
f Employee's address and ZIP 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			
MT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				This information is being furnished to the Internal Revenue Service.		14 Other			
EMPLOYEE ADDRESS 2				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5521		BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
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			
MT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				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.		14 Other			
EMPLOYEE ADDRESS 2				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1		100.00	
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EMPLOYEE CITY UT 84321-1234				555-55-5521		BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
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			
MT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 of the EIC in advance by completing Form W-5, Earned Income Credit Advance Payment Certificate, and giving it to your employer.

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**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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00			
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 2 100.00			
		a Employee's social security number 555-55-5522		BOX 14 TITLE 3 100.00			
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00			
15 State NE Employer's state ID number 888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT 888888888888888888		1000.00		100.00		19 Local income tax 100.00	
						20 Locality name LOCAL1ALPHA NAME	
						LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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f Employee's address and ZIP code				BOX 14 TITLE 4 100.00			
15 State NE Employer's state ID number 888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT 888888888888888888		1000.00		100.00		19 Local income tax 100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 2 100.00			
		a Employee's social security number 555-55-5522		BOX 14 TITLE 3 100.00			
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00			
15 State NE Employer's state ID number 888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		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.		14 Other BOX 14 TITLE 1 100.00			
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 2 100.00			
		a Employee's social security number 555-55-5522		BOX 14 TITLE 3 100.00			
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00			
15 State NE Employer's state ID number 888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT 888888888888888888		1000.00		100.00		19 Local income tax 100.00	
						20 Locality name LOCAL1ALPHA NAME	
						LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 non-elective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other		100.00	
				a Employee's social security number		BOX 14 TITLE 1		100.00	
				555-55-5523		BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
15 State NJ		Employer's state ID number 8888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT		8888888888888888		1000.00		100.00		100.00	
								19 Local income tax 100.00	
								20 Locality name LOCAL1ALPHA NAME	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.									

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
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				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. X000003 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
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UT		8888888888888888		1000.00		100.00		100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)									

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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

**Instructions for Employee**

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**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) and designated Roth contributions (codes AA and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00		100.00	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5524		BOX 14 TITLE 3 100.00		100.00	
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00		100.00	
15 State NM	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. X000004 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00		100.00	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5524		BOX 14 TITLE 3 100.00		100.00	
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00		100.00	
15 State NM	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00		100.00	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5524		BOX 14 TITLE 3 100.00		100.00	
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00		100.00	
15 State NM	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		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.		14 Other BOX 14 TITLE 1 100.00		100.00	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5524		BOX 14 TITLE 3 100.00		100.00	
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00		100.00	
15 State NM	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				This information is being furnished to the Internal Revenue Service.		14 Other			
EMPLOYEE ADDRESS 2				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5525		BOX 14 TITLE 3		100.00	
						BOX 14 TITLE 4		100.00	
f Employee's address and ZIP 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			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
X000005				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
SORT KEY THREE				This information is being furnished to the Internal Revenue Service.		14 Other			
FIRSTNAME MIDDLENAME LASTNAME SUFX				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 2				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE ADDRESS 3				555-55-5525		BOX 14 TITLE 3		100.00	
EMPLOYEE CITY UT 84321-1234						BOX 14 TITLE 4		100.00	
f Employee's address and ZIP 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			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
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e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				This information is being furnished to the Internal Revenue Service.		14 Other			
EMPLOYEE ADDRESS 2				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5525		BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
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			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12c B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12d C \$ 100.00		7 Social security tips		8 Allocated tips	
e Employee's first name and initial		Last name		12e D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
SORT KEY THREE				12f E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
FIRSTNAME MIDDLENAME LASTNAME SUFX				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.		14 Other			
EMPLOYEE ADDRESS 2				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1		100.00	
EMPLOYEE ADDRESS 3				a Employee's social security number		BOX 14 TITLE 2		100.00	
EMPLOYEE CITY UT 84321-1234				555-55-5525		BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
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			
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL1ALPHA NAME			
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME			

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00		100.00	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5526		BOX 14 TITLE 3 100.00		100.00	
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00		100.00	
15 State ND	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. X000006 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00		100.00	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5526		BOX 14 TITLE 3 100.00		100.00	
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00		100.00	
15 State ND	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
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		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5526		BOX 14 TITLE 3 100.00		100.00	
f Employee's address and ZIP code				BOX 14 TITLE 4 100.00		100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		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.		14 Other BOX 14 TITLE 1 100.00		100.00	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5526		BOX 14 TITLE 3 100.00		100.00	
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UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employee

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**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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

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**Note.** If a year follows code D through H, S, Y, AA, or BB, 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 non-elective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy B To Be Filed With Employee's FEDERAL Tax Return.					
		a Employee's social security number 555-55-5529					
f Employee's address and ZIP code							
15 State RI	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. X000007 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.					
		a Employee's social security number 555-55-5529					
f Employee's address and ZIP code							
15 State RI	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.					
		a Employee's social security number 555-55-5529					
f Employee's address and ZIP code							
15 State RI	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		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.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)					
		a Employee's social security number 555-55-5529					
f Employee's address and ZIP code							
15 State RI	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5528					
15 State PA	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. X000008 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5528					
15 State PA	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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15 State PA	Employer's state ID number 8888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234		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.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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.

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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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.

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

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**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) and designated Roth contributions (codes AA and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
				12b B \$ 100.00		10000.00		100.00	
				12c C \$ 100.00		10000.00		100.00	
				12d D \$ 100.00		100.00		100.00	
				12e E \$ 100.00		100.00		100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY UT 84321-1234				This information is being furnished to the Internal Revenue Service.		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other		100.00	
				a Employee's social security number		BOX 14 TITLE 1		100.00	
				555-55-5527		BOX 14 TITLE 2		100.00	
						BOX 14 TITLE 3		100.00	
f Employee's address and ZIP code						BOX 14 TITLE 4		100.00	
15 State OH		Employer's state ID number 8888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT		8888888888888888		1000.00		100.00		100.00	
								19 Local income tax 10.00	
								20 Locality name LOCAL1ALPHA NAME	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.									

b Employer identification number (EIN)		10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 30 COMPANY 30 ADDRESS 1 COMPANY 30 ADDRESS 2 COMPANY 30 ADDRESS 3 COMPANY 30 CITY NC 10538-2095				12b A \$ 100.00		10000.00		10000.00	
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**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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.

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**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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN) 10-0000030		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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		Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 2 100.00		100.00	
		a Employee's social security number 555-55-5530		BOX 14 TITLE 3 100.00		100.00	
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UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

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**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 non-elective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
		Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5536					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12d C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
e Employee's first name and initial Last name Suff. X000011 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5536					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12c B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5536					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12e D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12f E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5536					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5537					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. X000012 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5537					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5537					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service. Copy B To Be Filed With Employee's FEDERAL Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5538					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. X000013 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5538					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5538					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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. Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		14 Other BOX 14 TITLE 1 100.00 BOX 14 TITLE 2 100.00 BOX 14 TITLE 3 100.00 BOX 14 TITLE 4 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5538					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN)		10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5539		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN)		10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. X000014 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5539		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5539		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN)		10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				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.		14 Other			
				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5539		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
UT		88888888888888888888		1000.00		100.00		100.00	
NC		88888888888888888888		1000.00		100.00		100.00	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5540					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. X000015 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5540					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		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.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**Notice to Employee**

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**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

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**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.

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However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN)		10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld			
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld			
				12c C \$ 100.00		7 Social security tips		8 Allocated tips			
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits			
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay			
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				This information is being furnished to the Internal Revenue Service.		14 Other					
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00			
f Employee's address and ZIP code				a Employee's social security number 555-55-5535		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00			
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.			
UT		88888888888888888888		1000.00		100.00		100.00			
NC		88888888888888888888		1000.00		100.00		100.00			
Form W-2 Wage and Tax Statement 2010				Department of the Treasury-Internal Revenue Service OMB# 1545-0008				Copy B To Be Filed With Employee's FEDERAL Tax Return.			

b Employer identification number (EIN)		10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld			
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld			
				12c C \$ 100.00		7 Social security tips		8 Allocated tips			
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits			
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay			
e Employee's first name and initial Last name Suff. X000016 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				This information is being furnished to the Internal Revenue Service.		14 Other					
				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00			
f Employee's address and ZIP code				a Employee's social security number 555-55-5535		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00			
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				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00			
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Form W-2 Wage and Tax Statement 2010				Department of the Treasury-Internal Revenue Service OMB# 1545-0008				Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)			

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**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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 nonselective 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
f Employee's address and ZIP code		a Employee's social security number 555-55-5534					
15 State WI	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
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e Employee's first name and initial Last name Suff. X000017 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
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UT	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

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However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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.

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**C**—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to social security wage base), and 5)

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**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

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**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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.



b Employer identification number (EIN)		10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				12b A \$ 100.00		3 Social security wages		4 Social security tax withheld	
				12b B \$ 100.00		5 Medicare wages and tips		6 Medicare tax withheld	
				12c C \$ 100.00		7 Social security tips		8 Allocated tips	
				12d D \$ 100.00		9 Advance EIC payment		10 Dependent care benefits	
				12e E \$ 100.00		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY				This information is being furnished to the Internal Revenue Service.		14 Other			
				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5533		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
15 State VA		Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax 100.00	
								20 Locality name LOCAL1ALPHA NAME	
								LOCAL2ALPHA NAME	
Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.									

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				Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5533		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
15 State VA		Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
UT		88888888888888888888		1000.00		100.00		100.00	
								19 Local income tax 100.00	
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				Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
f Employee's address and ZIP code				a Employee's social security number 555-55-5533		BOX 14 TITLE 3 . 100.00		BOX 14 TITLE 4 . 100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)									

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

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				Copy B To Be Filed With Employee's FEDERAL Tax Return.		BOX 14 TITLE 1 . 100.00		BOX 14 TITLE 2 . 100.00	
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15 State WV		Employer's state ID number 88888888888888888888		16 State wages, tips, etc. 1000.00		17 State income tax 100.00		18 Local wages, tips, etc. 100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)									

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A 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 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 is also 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.

**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 and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
		Copy B To Be Filed With Employee's FEDERAL Tax Return.					
f Employee's address and ZIP code		a Employee's social security number 555-55-5531					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy B To Be Filed With Employee's FEDERAL Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
		12d D \$ 100.00		9 Advance EIC payment 100.00		10 Dependent care benefits 100.00	
		12e E \$ 100.00		11 Nonqualified plans 100.00		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	
e Employee's first name and initial Last name Suff. X000020 SORT KEY THREE FIRSTNAME MIDDLENAME LASTNAME SUFX EMPLOYEE ADDRESS 2 EMPLOYEE ADDRESS 3 EMPLOYEE CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		This information is being furnished to the Internal Revenue Service.		14 Other BOX 14 TITLE 1 . 100.00 BOX 14 TITLE 2 . 100.00 BOX 14 TITLE 3 . 100.00 BOX 14 TITLE 4 . 100.00			
		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.					
f Employee's address and ZIP code		a Employee's social security number 555-55-5531					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
NC	88888888888888888888	1000.00	100.00	100.00	100.00	LOCAL2ALPHA NAME	

Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

b Employer identification number (EIN) 10-0000040		12a See instructions for box 12		1 Wages, tips, other compensation 10000.00		2 Federal income tax withheld 10000.00	
c Employer's name, address, and ZIP code COMPANY 40 COMPANY 40 ADDRESS 1 COMPANY 40 ADDRESS 2 COMPANY 40 ADDRESS 3 COMPANY 40 CITY FOREIGN STATE FOREIGN POSTAL FOREIGN COUNTRY		12b A \$ 100.00		3 Social security wages 10000.00		4 Social security tax withheld 100.00	
		12b B \$ 100.00		5 Medicare wages and tips 10000.00		6 Medicare tax withheld 100.00	
		12c C \$ 100.00		7 Social security tips 100.00		8 Allocated tips 100.00	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

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		Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back.)					
f Employee's address and ZIP code		a Employee's social security number 555-55-5531					
15 State UT	Employer's state ID number 88888888888888888888	16 State wages, tips, etc. 1000.00	17 State income tax 100.00	18 Local wages, tips, etc. 100.00	19 Local income tax 100.00	20 Locality name LOCAL1ALPHA NAME	
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Form W-2 Wage and Tax Statement 2010 Department of the Treasury-Internal Revenue Service OMB# 1545-0008 Copy C for EMPLOYEE'S RECORDS. (See Notice to Employee on back.)

**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 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), (c) you have two qualifying child and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 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 \$3,100. **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 \$1,830 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 that displays your correct name at any SSA office or by calling 1-800-772-1213. You may also visit the SSA at [www.socialsecurity.gov](http://www.socialsecurity.gov).

**Credit for excess taxes.** If you had more than one employer in 2010 and more than \$6,621.60 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 \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

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However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 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 through H, S, Y, AA, or BB, 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.

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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.

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**G**—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

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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). 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 and instructions for Schedule D (Form 1040) 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 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.

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

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

**CC** (For employer use only)—HIRE exempt wages and tips

**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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.