

Payer's Name:  
The Megawatt Group LLC  
1919 Country Club Drive  
Cherry Hill, NJ 08003

## 2023 Form 1099-NEC Nonemployee Compensation

OMB No. 1545-0116

### Copy B For Recipient

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

For questions about this form, contact The Megawatt Group LLC at 12154295275

Recipient's Name:

STEVE BOERNER  
2649 TIFTON ST S  
GULFPORT, FL 33711-3644

**Payer's federal  
identification number:**  
833912019

**Recipient's  
identification number:**  
159-68-7195

**Box 1: Nonemployee  
Compensation**

\$974.40

#### Instructions for Recipient

You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount shown in box 1 on the line for "Wages, salaries, tips, etc." of Form 1040, 1040-SR, or 1040-NR. You must also complete Form 8919 and attach it to your return. For more information, see Pub. 1779, Independent Contractor or Employee. If you are not an employee but the amount in box 1 is not self-employment (SE) income (for example, it is income from a sporadic activity or a hobby), report the amount shown in box 1 on the "Other income" line (on Schedule 1 (Form 1040)).

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1.** Shows nonemployee compensation. If the amount in this box is SE income, report it on Schedule C or F (Form 1040) if a sole proprietor, or on Form 1065 and Schedule K-1 (Form 1065) if a partnership, and the recipient/partner completes Schedule SE (Form 1040).

**Note:** If you are receiving payments on which no income, social security, and Medicare taxes are withheld, you should make estimated tax payments. See Form 1040-ES (or Form 1040-ES (NR)). Individuals must report these amounts as explained in these box 1 instructions. Corporations, fiduciaries, and partnerships must report these amounts on the appropriate line of their tax returns.

**Box 2.** If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 3.** Reserved for future use.

**Box 4.** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Boxes 5-7.** State income tax withheld reporting boxes.

**Future developments.** For the latest information about developments related to Form 1099-NEC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

# Form 8949

Form 8949 shows details of each sale and exchange of digital currency transactions during the year. The form was designed for reporting realized capital gains and losses.

For US customers, Sells and Converts are the only taxable events that realize gains. Coinbase assumes a Send of crypto from coinbase.com to another wallet remains within the customer's control and thus does not constitute a taxable event. Sends are therefore not included in this report. Any customer who has sent crypto to another wallet from coinbase.com should recategorize these transactions before generating this report or revise the report to include all transactions that realized gains. This report does not include taxable events like income earned from Staking or Coinbase Earn. For final tax obligations, please consult your tax advisor.

## Before you submit



### Add your Full Name and SSN on the form

You can fill this in at the top of the Form 8949.



### Confirm cost basis method used: FIFO

All gains and losses appearing on this pre-filled form were calculated using FIFO (Highest in, First Out).

You can change your cost-basis method in [Settings](#)



### Fill in missing transaction details

These rows will be **highlighted red** on the form. Please fill in:

- Date acquired – column (b): the date you first bought the crypto
- Cost basis – column (e): the price at which you first bought the crypto

When you receive crypto from other exchanges or other Coinbase platforms like Coinbase Pro, Coinbase does not have a record of the asset's original cost basis and/or date acquired. Totals (row 2) at the end of the form will not be calculated due to missing information.

IMPORTANT - PLEASE READ: By accessing this form, you acknowledge and agree that Coinbase is providing this pre-filled Form 8949 for informational purposes only, and that you are responsible for confirming the accuracy and completeness of the information set forth in the form before submitting it to the IRS. You can access the underlying transaction information that was used to pre-fill this form in the "Activity" tab on the main Taxes page. Based on current information available to Coinbase, general assumptions have been made by Coinbase that may not take into account potentially important considerations to specific taxpayers. Therefore, the information presented in this pre-filled Form 8949 may not be relevant to you or reflect your individual tax situation. You should always consult with your own legal and tax advisors, and you (not Coinbase) are solely responsible for any tax, tax penalties, or interest related to your tax returns.



*Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ (F) Long-term transactions not reported to you on Form 1099-B

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

# Gain / Loss report

Stephen Boerner | 4f675008-7bb0-560a-91c6-096b1b009d85 | stephen.boerner@gmail.com

## About report

This report includes all taxable activity on Coinbase with realized gains or losses. For US customers, Sells and Converts are taxable events that realize gains. This report does not include taxable events like Staking or Coinbase Earn that result in income. Note that this report is provided for informational purposes only, and you are responsible for confirming the accuracy and completeness of the information set forth in the report. For final tax obligations, please consult your tax advisor.

## Summary

Cost Basis Method: **HIFO**

| Data source     | Long-term | Short-term | Total Gain/Loss |
|-----------------|-----------|------------|-----------------|
| Coinbase        | None      | None       | None            |
| ! Not Available | ! None    | ! \$18.51  | ! \$18.51       |
| Total           | None      | \$18.51    | \$18.51         |

## Report legend

### Short-term

The tax you pay on capital gains or losses depends on how long you hold the asset. If you hold an asset for 1 year or less, you pay the short term capital gains tax rate.

### Long-term

The tax you pay on capital gains or losses depends on how long you hold the asset. If you hold an asset for 1 year and 1 day, or longer, you pay the long term capital gains tax rate.

### Proceeds


The amount of money you received when you sold your cryptocurrency. If you received USD in exchange for your cryptocurrency then the cash you received is your proceeds. If you exchanged one cryptocurrency for another it will be the dollar value of the crypto you received.

### Cost-basis method

You can change your cost-basis method by accessing the Settings page. For futures, the cost-basis method is fixed to FIFO (First in, first out). The method currently displayed is based on your account's default setting.

### Some data not available

**Why?**

When you transfer crypto to Coinbase and you acquired it elsewhere, Coinbase does not have a record of the asset's original cost basis and/or date acquired. For these transactions, we indicate that these data points are not available with .

**How to treat these transactions**

We estimate your gains/losses for these transactions by assuming \$0 cost basis and treating your date received as date acquired. Before filing your taxes, work with your tax professional or follow our guide to prepare these data points to accurately report your gains or losses.

## Section 1

## Data source: Coinbase

These are taxable transactions incurring realized gains or losses where Coinbase all relevant data points.


You don't have any gains/losses in 2023

Section 2

Data source: Not available

These are taxable transactions incurring realized gains or losses where the cost basis is unavailable.

⚠ For these transactions Coinbase does not have a cost basis on record. We estimate your gains/losses for these transactions by assuming \$0 cost basis and treat date acquired.

| Date Sold                | Event   | Amount          | Proceeds | Cost Basis | Long Term | Short Term | Total Gain/Loss |
|--------------------------|---|-----------------|----------|------------|-----------|------------|-----------------|
| 03/27/2023               |  Sold LINK | 2.80711506      | \$18.51  | ⚠ \$0.00   | ⚠ None    | ⚠ \$18.51  | ⚠ \$18.51       |
| Date Acquired (Tax Lots) |   |                 |          |            |           |            |                 |
|                          | ⚠ 03/26/2023  | 2.77909162 LINK | \$18.33  | \$0.00     | None      | None       |                 |
|                          | ⚠ 12/02/2022  | 0.02802344 LINK | \$0.18   | \$0.00     | None      | None       |                 |



|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy B To Be Filed With Employee's FEDERAL Tax Return.  |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
| 9   | 12c   |  |                   |  |  |
| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

Form W-2  
Wage and Tax  
Statement  
This information is being furnished to the Internal Revenue Service.

2023

Department of the Treasury—  
Internal Revenue Service

|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return  |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
| 9   | 12c   |  |                   |  |  |
| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

Form W-2  
Wage and Tax  
Statement

2023

Department of the Treasury—  
Internal Revenue Service

|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy C—For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)   |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
| 9   | 12c   |  |                   |  |  |
| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

Form W-2  
Wage and Tax  
Statement  
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.

2023

Department of the Treasury—  
Internal Revenue Service

|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return  |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
| 9   | 12c   |  |                   |  |  |
| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

Form W-2  
Wage and Tax  
Statement

2023

Department of the Treasury—  
Internal Revenue Service

## Notice to Employee

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

**Earned income credit (EIC).** You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income is earned for services provided while you were an inmate at a penal institution. For 2023 income limits and more information, visit [www.irs.gov/EITC](http://www.irs.gov/EITC). See also Pub. 596. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

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

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

**Corrections.** If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at [www.SSA.gov](http://www.SSA.gov).

**Cost of employer-sponsored health coverage (if such cost is provided by the employer).** The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with code DD is not taxable.**

**Credit for excess taxes.** If you had more than one employer in 2023 and more than \$9,932.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$5,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

## Instructions for Employee

**Box 1.** Enter this amount on the wages line of your tax return.

**Box 2.** Enter this amount on the federal income tax withheld line of your tax return.

**Box 5.** You may be required to report this amount on Form 8959. See the Form 1040 instructions to determine if you are required to complete Form 8959.

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

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

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

**Box 10.** This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.

**Box 11.** This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and

received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

**Box 12.** The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 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 Form 1040 instructions.

**Note:** If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

**A**—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

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

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

**D**—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

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

*(continued on next page)*

## Instructions for Employee

### Box 12 (continued)

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

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

**H**—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

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

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

**L**—Substantiated employee business expense reimbursements (nontaxable)

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

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

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

**Q**—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

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

**S**—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

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

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

**W**—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889.

**Y**—Deferrals under a section 409A nonqualified deferred compensation plan

**Z**—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

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

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

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

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

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

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

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

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

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

**Note:** Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy B To Be Filed With Employee's FEDERAL Tax Return.  |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
| 9   | 12c   |  |                   |  |  |
| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

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This information is being furnished to the Internal Revenue Service.

2023

Department of the Treasury—  
Internal Revenue Service

|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return  |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
| 9   | 12c   |  |                   |  |  |
| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

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|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy C—For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)   |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
| 9   | 12c   |  |                   |  |  |
| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

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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.

|   |   |  |                   |  |  |
|---|---|--|-------------------|--|--|
| Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return  |   |  | OMB No. 1545-0008 |  |  |
| Employee's social security number   | 1 Wages, tips, other compensation<br>83165.12 | 2 Federal income tax withheld<br>16071.50                  |                   |  |  |
| XXX-XX-7195   | 3 Social security wages<br>83165.12           | 4 Social security tax withheld<br>5156.22                  |                   |  |  |
| Employer identification number (EIN)  | 5 Medicare wages and tips<br>83165.12         | 6 Medicare tax withheld<br>1205.88                         |                   |  |  |
| 46-2283648  |   |  |                   |  |  |
| Employer's name, address, and ZIP code<br>JUSTWORKS EMPLOYMENT GROUP LLC<br>P.O. BOX 7119 CHURCH STREET STATION<br>NEW YORK, NY 10008 |   |  |                   |  |  |
| Control number<br>M881487   |   |  |                   |  |  |
| Employee's name<br>STEPHEN BOERNER<br>2649 TIFTON ST. S<br>GULFPORT, FL 33711   |   |  |                   |  |  |
| Employee's address and ZIP code   |   |  |                   |  |  |
| 7 Social security tips  | 12a DD 2321.58                                | 13 Statutory employee Retirement plan Third-party sick pay |                   |  |  |
| 8 Allocated tips  | 12b   | 14 Other   |                   |  |  |
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| 10 Dependent care benefits  | 12d   |  |                   |  |  |
| 11 Nonqualified plans   | 12e   |  |                   |  |  |
| 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   |                   |  |  |
|   |   |  |                   |  |  |

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