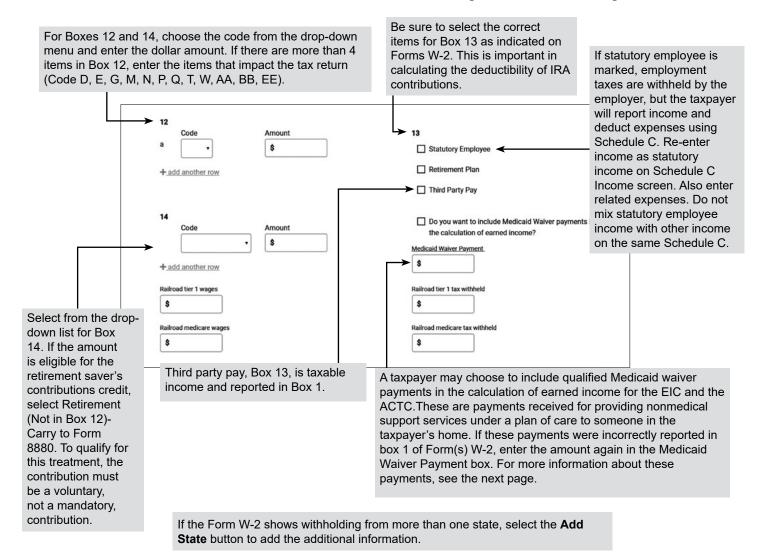
## Form W-2 Instructions (continued)

| Wages   |                          | Review Box 2 and<br>Box 17 to ensure tax<br>withheld was entered                    |
|---|--------------------------|---|
| 1 Wages, Tips   | 2 Federal Tax Withheld   | and is correct.   |
| \$  | \$                       |   |
| 3 SS Wages  | 4 Soc. Sec. Tax Withheld | The entries in Boxes 3, 4, 5, 6 and 16 will auto-populate based on the Box 1 entry. |
| \$  | \$                       | If the figures don't  |
| 5 Medicare Wages  | 6 Medicare Tax           | match taxpayer's Form W-2, correct  |
| \$  | \$                       | the data so that it matches the   |
| 7 SS Tips   | 8 Allocated Tips         | information on Form W-2.  |
| \$  | \$                       |   |
| 9 IRS Verification Code (If provided)   | 10 Dependent Care        | If there is an entry in Box 10, Form 2441, Child and Dependent                      |
|   | •                        | Care Expenses, must be completed.   |
| 11 NonQual Plan   | Unreported Tips          |   |
| <b>→</b> \$   | \$                       |   |
| Be sure to complete Box 11 if there is an entry on the original Form W-2. An entry here may indicate that the taxpayer is receiving deferred compensation earned in a prior year. |                          |   |

IRS requires that information on electronically filed Form(s) W-2 match the printed Form(s) W-2 exactly if possible; however, the name cannot be changed, and the software will not accept special characters.

If the taxpayer earned tips that weren't reported to the employer, enter in the Unreported Tips box. This will add Form 4137, Social Security and Medicare Tax on Unreported Tip Income, to the return. If the taxpayer received tips that weren't reported to the employer because they were less than \$20 a month, go to Other Taxes, select Form 4137 and also enter the amount there. If a taxpayer wishes to use their tip log instead of allocated tips in box 8, leave box 8 blank and report it as unreported tips within the W-2.

## Form W-2 Instructions (continued)



Ρ

## Form W-2 Reference Guide for Common Box 12 Codes

- A Uncollected social security or RRTA tax on tips
- **B** Uncollected Medicare tax on tips
- C Taxable cost of group term life insurance over \$50,000 included in boxes 1, 3 (up to social security wage base) & 5.
- **D** Elective deferrals to a section 401(k) cash or deferred arrangement
- E Elective deferrals under a section 403(b) salary reduction agreement
- 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) taxexempt organization plan. Included in Box 1 as wages, but see Pub 525 Taxable and Nontaxable Income instructions on how to deduct on Form 1040.
- J Nontaxable sick pay (information only, not included in box 1, 3, or 5)

- Excludable moving expense reimbursements paid directly to employee
- **Q** Nontaxable combat pay (Military certification)
- **R** Employee Contributions to MSA, Out of Scope
- T Adoption benefits (Out of Scope)
- W Employer contributions (including amounts the employee contributes through a cafeteria plan) to employee's health savings account
- 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 (not taxable)
- Designated Roth contributions under a governmental section 457(b) plan

Codes D, E, G, AA, BB, and EE also indicate elective (voluntary) contributions which qualify for retirement savings credit. See Tab G, Nonrefundable Credits.