

a Control number		22222		Void ☐		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
c Employer's name, address, and ZIP code				3 Social security wages \$		4 Social security tax withheld \$					
				5 Medicare wages and tips \$		6 Medicare tax withheld \$					
				7 Social security tips \$		8 Allocated tips \$					
d Employee's social security number				9 Advance EIC payment \$		10 Dependent care benefits \$					
e Employee's first name and initial		Last name		11 Nonqualified plans \$		12a See instructions for box 12 \$					
				13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b \$					
				14 Other		12c \$					
						12d \$					
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	
		\$		\$		\$		\$			

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

2001

Department of the Treasury—Internal Revenue Service

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

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 2001 if **(a)** you do not have a qualifying child and you earned less than \$10,710, **(b)** you have one qualifying child and you earned less than \$28,281, or **(c)** you have more than one qualifying child and you earned less than \$32,121. You and any qualifying children must have valid social security numbers (SSNs). You cannot claim the EIC if your investment income is more than \$2,450. **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 \$1,457 of the EIC in advance by completing **Form W-5**, Earned Income Credit Advance Payment Certificate.

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 at any SSA office or call 1-800-772-1213.

Credit for excess taxes. If you had more than one employer in 2001 and more than \$4,984.80 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your Federal income tax. If you had more than one railroad employer and more than \$2,925.30 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or 1040A instructions and **Pub. 505**, Tax Withholding and Estimated Tax.

(Also see **Instructions** on back of Copy C.)

a Control number		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer identification number			1 Wages, tips, other compensation		2 Federal income tax withheld
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Form **W-2** Wage and Tax Statement
Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee on back of Copy B).

2001

Department of the Treasury—Internal Revenue Service

Safe, accurate,
FAST! Use



Instructions (Also see Notice to Employee on back of Copy B.)

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

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

Box 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 1040A.

Box 10. This amount is the total dependent care benefits your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over \$5,000 also is included in box 1. You must complete **Schedule 2 (Form 1040A)** or **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 section 457 plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457 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.

Note: *If a year follows code D, E, F, G, H, or S, 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—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 (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 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 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—Military employee basic housing, subsistence, and combat zone compensation (use this amount if you qualify for EIC)

R—Employer contributions to your medical savings account (MSA) (see **Form 8853**, Medical Savings Accounts 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). You must 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)

Box 13. If the “Retirement plan” box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. Also, the elective deferrals in box 12 (codes D, E, F, G, H, and S) (for all employers, and for all such plans to which you belong) are generally limited to \$10,500. Elective deferrals for section 403(b) contracts are limited to \$10,500 (\$13,500 in some cases; see Pub. 571). The limit for section 457(b) plans is \$8,500. Amounts over these limits must be included in income. See “Wages, Salaries, Tips, etc.” in the Form 1040 instructions.

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. Review the information shown on your annual (for workers over 25) Social Security Statement.*

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Employers, Please Note—

Specific information needed to complete Form W-2 is given in a separate booklet titled **2001 Instructions for Forms W-2 and W-3**. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS Web Site at **www.irs.gov**.

Caution: *Because the SSA processes paper forms by machine, you cannot file with the SSA Forms W-2 and W-3 that you print from the IRS Web Site.*

Due dates. Furnish Copies B, C, and 2 to the employee generally by January 31, 2002.

File Copy A with the SSA generally by February 28, 2002. Send all Copies A with **Form W-3**, Transmittal of Wage and Tax Statements. However, if you file electronically (not by magnetic media), the due date is April 1, 2002.