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.

take the earned income credit.

Earned income credit (EIC). You may be able to take the EIC for 2012 if (a) you do not have a qualifying child and you earned less than \$13,980 (\$19,190 if married filing jointly), (b) you have one qualifying child and you earned less than \$36,920 (\$42,130 if married filing jointly), (c) you have two qualifying children and you earned less than \$41,952 (\$47,162 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$45,060 (\$50,270 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 \$3,200, or if income is earned for services provided while you were an inmate at a penal

institution. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

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 also may visit the SSA at www.socialsecurity.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 2012 and more than \$4,624.20 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 \$3,194.10 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.

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

Instructions for Employee (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

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.

Unless you have records that show you did not receive the amount reported in box 8 as allocated tips, you must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report the allocated tip amount. On Form 4137 you will filipure the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. 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 is the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cateriar) alpan). Any amount over \$5,000 is also included in box 1. Complete Form 24141, Child and Dependent Care Expenses, to compute any taxable and ontaxable amounts.

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, BB, and EE) under all plans are generally limited to a total of \$17,000 (\$11,500 f) you only have SIMPLE plans; \$20,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deterrals under code G are limited to \$17,000.

rent year.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other

10-us. See Outs were defined to the control of the

k) arrangement. SIMPLE retirement account that is part of a section section that is part of a section 403(b) salary reduction agreement lective deferrals under a section 403(b) salary reduction SEP lective deferrals under a section 408(k)(6) salary reduction SEP lective deferrals and employer contributions (including nonelective deferrals section 457(b) deferred compensation plan lective deferrals to a section 501(c)(18)(D) tax-exempt organization plan lective deferrals to a section 501(c)(18)(D) tax-exempt organization plan lactive deferrals to a section 501(c)(18)(D) tax-exempt organization plan lactive deferrals to a section 501(c)(18)(D) tax-exempt organization plan lactive deferrals to a section 501(c)(18)(D) tax-exempt organization plan 1040(b) tax-exempt organization pla

details on reporting units another.

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 plan (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—Deterrais under a section 409A nonqualified deferred compensation plan 2—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 "Other Taxes" in the Form 1040 instructions.

AB—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.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional 178. Acontributions 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, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Copy C until you begin receiving social security benefits, keep Co

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axpayers who do not have dependents and do not itemize deductions. Taxable income must be less than \$100,000 (including wages, salaries, tips, taxable

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2