

REMOVE SIDE EDGES FIRST

SLIDE FINGER BETWEEN FRONT & MIDDLE PANEL TO OPEN

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 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 RRRA 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 return.
Box 3. 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 4. Unless you have records that show you did not receive the amount reported in box 4 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.
Box 5. This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf.
Box 6. This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf.
Box 7. This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf.
Box 8. This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf.
Box 9. This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf.
Box 10. This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf.
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.
Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct.

- However, if you were at least age 50 in 2012, your employer may have allowed an additional deferral of up to \$5,500 (\$2,500 for section 401(k)(11) and 408(p) SIMPLE plans).
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.
D—Elective deferrals to a section 401(k) cash or deferred 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.
H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan.
I—Substantiated employee business expense reimbursements.
J—Nontaxable sick pay.
K—20% excise tax on excess golden parachute payments.
L—Substantiated employee business expense reimbursements.
M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000.

- N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000.
P—Excludable moving expense reimbursements.
Q—Nontaxable combat pay.
R—Employer contributions to your Archer MSA.
S—Employee salary reduction contributions under a section 408(p) SIMPLE plan.
T—Adoption benefits.
U—Income from exercise of nonstatutory stock option(s).
V—Income from exercise of nonstatutory stock option(s).
W—Employer contributions.
X—Income under section 409A on a nonqualified deferred compensation plan.
Y—Income under section 409A on a nonqualified deferred compensation plan.
Z—Income under section 409A on a nonqualified deferred compensation plan.
AA—Designated Roth contributions under a section 401(k) plan.
AB—Designated Roth contributions under a section 403(b) plan.
AC—Cost of employer-sponsored health coverage.
AD—Designated Roth contributions under a governmental section 457(b) plan.
AE—Designated Roth contributions under a tax-exempt organization section 457(b) plan.

REMOVE THESE EDGES FIRST FOLD, CREASE AND TEAR ALONG PERFORATION

REMOVE THESE EDGES FIRST FOLD, CREASE AND TEAR ALONG PERFORATION

H&R Block is offering special discounts

FEDERAL FORM 1040EZ

FREE

Through February 15th only, after February 15th — \$39.99



Federal Forms 1040 & 1040A

\$20 off*

tax preparation for new H&R Block clients.

Coupon Code: 88669



H&R BLOCK®

To make an appointment or find an office near you, visit us at: hrblock.com or call 1-800-HRBLOCK (472-5625).

Special offers above may be redeemed in retail offices or at Block Live™

The type of form filed is determined by your personal tax situation and IRS rules and regulations.

Form 1040EZ is generally used by single and married taxpayers who do not have dependents and do not itemize deductions.

Offers and special pricing noted above are valid only at participating U.S. offices and through Block Live for an original 2012 personal income tax return.