


a. Employee's social security number 123-45-6789		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 11-2233445		1 Wages, tips, other compensation 48,500.00	2 Federal income tax withheld 6,835.00		
c. Employer's name, address, and ZIP code The Big Company 123 Main Street Anywhere, PA 12345		3 Social security wages 50,000.00	4 Social security tax withheld 3,100.00		
		5 Medicare wages and tips 50,000.00	6 Medicare tax withheld 725.00		
		7 Social security tips	8 Allocated tips		
d. Control number: A1B2		9	10 Dependent care benefits		
e. Employee's first name and initial Last name Jane A DOE 123 Elm Street Anywhere Else, PA 23456		11 Nonqualified plans		12a See instructions for box 12 D 1,500.00	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b DD 1,000.00		
		14 Other		12c P 4,800.00	
				12d	
f. Employee's address and ZIP code:					
15 State PA	Employer's state ID number 1235	16 State wages, tips, etc. 50,000	17 State income tax 1,535	18 Local wages, tips, etc. 50,000	19 Local income tax 750
				20 Locality name MU	

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

2014

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.

Form
1040EZ

**Income Tax Return for Single and
Joint Filers With No Dependents** (99)

2016

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		▲ Make sure the SSN(s) above are correct. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	

Income

1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,350 if single; \$20,700 if married filing jointly . See back for explanation.	5
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6

Payments, Credits, and Tax

7 Federal income tax withheld from Form(s) W-2 and 1099.	7
8a Earned income credit (EIC) (see instructions)	8a
b Nontaxable combat pay election. 8b	
9 Add lines 7 and 8a. These are your total payments and credits .	9
10 Tax . Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10
11 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	11
12 Add lines 10 and 11. This is your total tax .	12

Refund

13a If line 9 is larger than line 12, subtract line 12 from line 9. This is your **refund**. If Form 8888 is attached, check here

13a

b Routing number **c** Type: Checking Savings

d Account number

Amount You Owe

14 If line 12 is larger than line 9, subtract line 9 from line 12. This is the **amount you owe**. For details on how to pay, see instructions. **14**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes**. Complete below. **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the Tax Topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.

Caution: If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2016, you must use Form 1040A or Form 1040.

- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	_____	+	350.00	Enter total ▶	A. _____
B. Minimum standard deduction	_____				B. _____ 1,050
C. Enter the larger of line A or line B here	_____				C. _____
D. Maximum standard deduction. If single , enter \$6,300; if married filing jointly , enter \$12,600	_____				D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction	_____				E. _____
F. Exemption amount.					} F. _____
• If single, enter -0-.					
• If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$4,050.					
G. Add lines E and F. Enter the total here and on line 5 on the front	_____				G. _____

(keep a copy for your records)

- If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
 - Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

Mailing Return

Mail your return by April 18, 2017. Mail it to the address shown on the last page of the instructions.

What do all the letter codes in Box 12 of my W-2 mean?

Your W-2 has four Box 12 lines, labeled 12a, 12b, 12c, and 12d. These lower-case letters are just line labels and have no meaning. Also, Box 12 usually has *See instructions for box 12* or *See instrs for box 12*. Please ignore – that's intended for your payroll department.

Upper-case (capital) letters in Box 12 stand for different things:

- **A and B:** Uncollected social security and Medicare tax on tips. This amount represents the social security and Medicare tax on the tips you reported to your employer. There will be an amount here if your employer didn't withhold social security or Medicare taxes on these tips. If you have one of these codes on your W-2, you cannot file a Form 1040EZ.
- **C:** Taxable cost of group-term life insurance. You received group-term life insurance valued at more than \$50,000 from your employer. The amount is also reported in Boxes 1, 3 and 5 of your W-2 and appears in Box 12 for your information only.
- **D, E, F, G, S, and H:** These codes give you information about contributions to your retirement plan at work, and they are for your information only:
 - D:** 401(k) plan
 - E:** 403(b) plan
 - F:** 408(k)(6) plan
 - G:** 457(b) plan
 - S:** 408(p) salary reduction SIMPLE retirement account
 - H:** 501(c)(18)(D) plan
- **J:** You received non-taxable sick pay.
- **K:** Excise tax for excess golden parachute payments. If you have this code on your W-2, you cannot file a Form 1040EZ.
- **L:** Your employer reimbursed you for employee business expenses that you paid out of your own pocket and the amount you received as a reimbursement is greater than the amount you actually spent. This amount isn't included in your income in Box 1, so you cannot deduct any of the expenses related to this reimbursement.
- **M and N:** Uncollected social security and Medicare tax on group-term life insurance. If your employer pays for life insurance for you, you have to pay tax on premiums for the life insurance coverage that is in excess of \$50,000. The amount of the excess premiums are included in Box 1 of your Form W-2, so you'll pay income tax on them when you file your return. Your employer didn't withhold any social security or Medicare taxes on the amount, so you cannot file a Form 1040EZ.
- **P:** Exclusionary moving expense reimbursements. This amount isn't included in your income in Box 1. If you deduct moving expenses, you can't deduct the expenses for which you've been reimbursed. If you have this code on your W-2, you cannot file a Form 1040EZ.
- **R:** Your employer made contributions to an Archer MSA (medical savings account) for you. If you have to pay tax on any of the contributions, the amount is already included in Box 1 of your W-2. If you have this code on your W-2, you cannot file a Form 1040EZ.
- **T:** Employer-provided adoption benefits. We transfer this amount to Form 8839, Qualified Adoption Expenses, for you. If you have this code on your W-2, you cannot file a Form 1040EZ.
- **V:** Your income from the exercise of non-statutory stock options. This amount is included in Box 1 of your W-2. If you have this code on your W-2, you cannot file a Form 1040EZ.

- **W:** Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Reported on Form 8889, Health Savings Accounts (HSAs).
 - **Y:** Deferrals under section 409(A) on a nonqualified deferred compensation plan.
 - **Z:** Income under section 409(A) on a nonqualified deferred compensation plan. This amount is also included in Box 1. It is subject to an additional 20% tax plus interest.
 - **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.
 - **EE:** Designated Roth contributions under governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.
-