

a Control Number								
b Employer's Identification Number				1 Wages and other compensation	2 Federal Income Tax Withheld			
c Employer's Name, Address, and ZIP Code <b>STATE OF OHIO</b>				3 Social Security Wages		4 Social Security Tax Withheld		
				5 Medicare Wages		6 Medicare Tax Withheld		
				9 Advance EIC Payment		10 Dependent Care Benefits		
				11 Nonqualified plans		13/14 Other		
d Employee's Social Security Number		Payroll Identification		12 See Instructions for Box 12				
e-f Employee's Name, Address, and ZIP code								
15 State	Employer's State ID Number	16 State Wages	17 State Income Tax	18 Local Wages	19 Local Income Tax	20 Locality Name		

Form **W-2 Wage and Tax Statement 2001** Department of the Treasury - Internal Revenue Service  
 Copy 2 To Be Filed With Employee's State, City or Local Income Tax Return OMB No. 1545-0008

a Control Number								
b Employer's Identification Number				1 Wages and other compensation	2 Federal Income Tax Withheld			
c Employer's Name, Address, and ZIP Code <b>STATE OF OHIO</b>				3 Social Security Wages		4 Social Security Tax Withheld		
				5 Medicare Wages		6 Medicare Tax Withheld		
				9 Advance EIC Payment		10 Dependent Care Benefits		
				11 Nonqualified plans		13/14 Other		
d Employee's Social Security Number		Payroll Identification		12 See Instructions for Box 12				
e-f Employee's Name, Address, and ZIP code								
15 State	Employer's State ID Number	16 State Wages	17 State Income Tax	18 Local Wages	19 Local Income Tax	20 Locality Name		

Form **W-2 Wage and Tax Statement 2001** Department of the Treasury - Internal Revenue Service  
 Copy B To Be Filed With Employee's FEDERAL Income Tax Return This information is being furnished to the Internal Revenue Service OMB No. 1545-0008

a Control Number								
b Employer's Identification Number				1 Wages and other compensation	2 Federal Income Tax Withheld			
c Employer's Name, Address, and ZIP Code <b>STATE OF OHIO</b>				3 Social Security Wages		4 Social Security Tax Withheld		
				5 Medicare Wages		6 Medicare Tax Withheld		
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Form **W-2 Wage and Tax Statement 2001** Department of the Treasury - Internal Revenue Service  
 Copy 2 To Be Filed with Employee's State, City or Local Income Tax Return OMB No. 1545-0008

a Control Number								
b Employer's Identification Number				1 Wages and other compensation	2 Federal Income Tax Withheld			
c Employer's Name, Address, and ZIP Code <b>STATE OF OHIO</b>				3 Social Security Wages		4 Social Security Tax Withheld		
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15 State	Employer's State ID Number	16 State Wages	17 State Income Tax	18 Local Wages	19 Local Income Tax	20 Locality Name		

Form **W-2 Wage and Tax Statement 2001** Department of the Treasury - Internal Revenue Service  
 Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B) OMB No. 1545-0008

## 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.

## 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.

**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 the back of Copy C / Copy 2.)

**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 box 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 the 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 the 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 Account 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.