

Form W-2 Instructions

W-2

a Control Number
Not needed for e-filing

IRS Verification Code (if provided)
[]

☐ This is a standard W-2
☐ This is a corrected W-2
☒ This is a substitute W-2

Employee

Whose W-2 is this?
Mr Taxpayer

☐ Check here if foreign address

Address (Number and Street)
123 Main St

Zip Code
55010 - []

City, Town, or Post Office
st paul

State
Minnesota

Employer

b EIN
[] - []

c Employer Name
[]

☐ Check here if foreign address

Address (Number and Street)
[]

Zip Code
[] - []

City, Town, or Post Office
[]

State
- Please Select -

Note: Information entered above must match the IRS Master File. Please Verify.

Wages

1 Wages, Tips	\$ []	2 Federal Tax Withheld	\$ []
3 SS Wages	\$ []	4 Soc. Sec. Tax Withheld	\$ []
5 Medicare Wages	\$ []	6 Medicare Tax	\$ []
7 SS Tips	\$ []	8 Allocated Tips	\$ []
9	RESERVED	10 Dependent Care	\$ []
11 NonQual Plan	\$ []	Unreported Tips	\$ []

If a Form W-2 can't be obtained from the employer, check the box to indicate this is a substitute W-2. TaxSlayer® will generate a Form 4852, Substitute for W-2

Indicate if W-2 is for Taxpayer or Spouse

ITIN SSN:
[] - [] - []

If the taxpayer has an ITIN, you will be prompted to enter the ITIN or SSN as shown on the original W-2.

Compare this address to Form W-2 address. If the address on the W-2 is different, correct the W-2 address here to match the original Form W-2. This won't change the tax return address.

Review box 2 and box 17 to ensure tax withheld was entered and is correct

The entries in boxes 3, 4, 5, 6 and 16 will auto-populate based on the Box 1 entry. If the figures don't match taxpayer's Form W-2, correct the data so that it matches the information on Form W-2.

If there is an entry in Box 10, Form 2441 must be completed.

Be sure to complete Box 11 if there is an entry on the original Form W-2. An entry here may indicate that the taxpayer is receiving deferred compensation earned in a prior year.

CAUTION: Making an entry in Box 12 does NOT alter Boxes 3 and 5.

Form W-2 ALERT!

IRS requires that information on electronically filed Form(s) W-2 match the printed Form(s) W-2 exactly

A taxpayer with multiple Forms W-2 could possibly have a different address on several, if not all, of the Forms W-2.

Check them carefully; the change must be made on every Form W-2 that is different from the current address

*Be sure to enter every item from the taxpayer's original W-2 – **key what you see***

CAUTION: If the taxpayer earned tips that weren't reported to the employer, enter in the Unreported Tips box. This will add Form 4137 to the return.
If the taxpayer received tips that weren't reported to the employer because they were less than \$20 a month, go to other taxes, select Form 4137 and **also** enter the amount there.

TIP INCOME

If there is an amount in Box 8, allocated tips, actual tips from a tip log can always be used instead of allocated tip amount.

TaxSlayer does not allow a negative adjustment on Form 4137, but you can enter the difference between the allocated tips and the tip log amount as a "Tips received as a government employee." TaxSlayer will subtract that amount from the allocated tips when calculating Social Security and Medicare taxes.

If there are tips on the W-2, you will receive a warning that SS tax is excessive. It can be ignored.

Form W-2 Instructions (continued)

Be sure to check box 13 as indicated on Forms W-2. This is important in calculating the deductibility of IRA contributions.

The screenshot shows the Form W-2 data entry interface. At the top, there are three main sections: Box 12 (Code and Amount), Box 13 (Statutory Employee, Retirement Plan, Third Party Pay), and Box 14 (Code and Amount). Below these is the 'State Information' section, which includes fields for State Name, State EIN, State Wages, State Tax Paid, Local Wages, Local Tax Paid, and Local Name. There is an 'Add State' button at the bottom left of the state information section. At the bottom right, there are 'Cancel' and 'Continue' buttons. Callout boxes with arrows point to specific fields: one points to Box 13, another to Box 12, a third to Box 14, and a fourth to the 'Add State' button.

For Box 12 and 14, choose the code from the drop-down menu and enter the dollar amount. If there are more than 4 items in box 12, enter those items that don't impact the return in box 14 such as code DD.

If choosing "Other" for Box 14, be sure to use the information in other sections of the return, if appropriate (i.e, pension contribution impacting Saver's Credit.)

If the Form W-2 shows withholding from more than one state, click the "Add State" button to add the additional information.

If Box 16 and Box 17 are both blank, leave Box 15 blank. This most often happens with DFAS W-2s.

Form W-2 Reference Guide for Common Box 12 Codes

A Uncollected social security or RRTA tax on tips
B Uncollected Medicare tax on tips
D Elective deferrals to a section 401 (k) cash or deferred arrangement
E Elective deferrals under a section 403 (b) salary reduction agreement
G Elective deferrals and employer contributions (including nonelective deferrals) to a section 457 (b) deferred compensation plan
J Nontaxable sick pay
P Excludable moving expense reimbursements paid directly to employee

Q Nontaxable combat pay
T Adoption benefits
W Employer contributions (including amounts the employee contributes through a cafeteria plan) to your health savings account
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 a governmental section 457 (b) plan