



Guide to Form W-2

For Intake and Tax Preparers

For Intake

Box 12* - Code W means an employer contributed to the taxpayer's HSA. We need to see Form S498-SA if the taxpayer does not remember all amounts contributed by anyone during the year. We also need to see Form SSA-1099 if any distribution was taken. **Note: Returns reporting an HSA contribution and/or distribution require the additional HSA certification.**

For Tax Preparers

Enter everything into the software exactly as it appears on the W-2.

Box a* - If the client has an SSN, make sure the SSN on the W-2 matches the number on their Social Security document. (If it does not match, the return has to be mailed to the IRS. The client should then correct the SSN on file with their employer for the future.) If the client has an ITIN, make sure to enter the SSN from the W-2 only when entering the details of the W-2 entry screen in the software.

Boxes 10, 13, 14* - See D-4 and D-5 from Pub 4012 (next pages).

22222		Void <input type="checkbox"/>	a Employee's social security number ***** For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
d Control number			9	10 Dependent care benefits *****		
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a See instructions for box 12 *****	
f Employee's address and ZIP code			13 Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
			14 Other *****	12c		
				12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2019

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form W-2 Instructions (continued)

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 IRS Verification Code (If provided) 	10 Dependent Care \$
11 NonQual Plan \$	Unreported Tips \$

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, Child and Dependent Care Expenses, 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.



IRS requires that information on electronically filed Form(s) W-2 match the printed Form(s) W-2 exactly if possible. For example, the name cannot be changed, and the software will not accept special characters.



If the taxpayer earned tips that weren't reported to the employer, enter in the Unreported Tips box. This will add Form 4137, Social Security and Medicare Tax on Unreported Tip Income, 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. If a taxpayer wishes to use their tip log instead of allocated tips in box 8, leave box 8 blank and report it as unreported tips within the W-2.

Form W-2 Instructions (continued)

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 the items that impact the tax return (Code D, E, G, P, Q, T, W, AA, BB, EE).

Be sure to select the correct items for Box 13 as indicated on Forms W-2. This is important in calculating the deductibility of IRA contributions.

If statutory employee is marked, employment taxes are withheld by the employer, but the taxpayer will report income and deduct expenses using Schedule C. Re-enter income as statutory income on Schedule C Income screen. Also enter related expenses. Do not mix statutory employee income with other income on the same Schedule C.

Select from the drop-down list for box 14. If the amount is eligible for the retirement saver's contributions credit, select Retirement (Not in Box 12)- Carry to Form 8880.

If Box 16 and Box 17 are both blank, leave Box 15 blank.

Medicaid waiver payments excluded from income aren't earned income for the EIC. These are payments received for providing nonmedical support services under a plan of care to someone in the taxpayer's home. If these payments were incorrectly reported in box 1 of Form(s) W-2, enter the amount again in the Medicaid Waiver Payment box. For more information about these payments, see Publications 17 or 525.

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

Form W-2 Reference Guide for Common Box 12 Codes

A	Uncollected social security or RRTA tax on tips	R	Employee Contributions to MSA, Out of Scope
B	Uncollected Medicare tax on tips	T	Adoption benefits (Out of Scope)
D	Elective deferrals to a section 401(k) cash or deferred arrangement	W	Employer contributions (including amounts the employee contributes through a cafeteria plan) to employee's health savings account (HSA certification)
E	Elective deferrals to a section 401(k) cash or deferred arrangement	AA	Designated Roth contributions under a section 401(k) plan
G	Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan	BB	Designated Roth contributions under a section 403(b) plan
J	Nontaxable sick pay	EE	Designated Roth contributions under a governmental section 457(b) plan
P	Excludable moving expense reimbursements paid directly to employee		
Q	Nontaxable combat pay (Military certification)		

Codes D, E, and G indicate elective (voluntary) contributions which qualify for Retirement Savings Credit.