

Department of

# IOWA REVENUE

## Income Tax Returns and the W-2

Are you about to file your first income  
tax return with the Internal Revenue  
Service or with Iowa?

If so, you need to understand the W-2:  
Wage and Tax Statement.

# A Typical W-2

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

Form **W-2** Wage and Tax Statement  
 Copy 1—For State, City, or Local Tax Department

2009

Department of the Treasury—Internal Revenue Service

# What is a W-2?

Your employer will send you or give you this form by January 31. The form contains the tax information the federal and state governments need to know about your job with your employer. The information is for the previous calendar year.

You will receive a W-2 for each job you had during the year if your employer withheld tax for you.

# **Why do you need a copy of the W-2?**

You need this form in order to file your federal and state income tax returns, and you need a copy for your records. It is proof of how much money you made and how much federal and state taxes you already paid during the previous year.

# Here is an example of a typical W-2.

|  |                            |   |  |                                |   |  |                  |     |
|--|----------------------------|---|--|--------------------------------|---|--|------------------|-----|
| 22222  |                            | a Employee's social security number<br><b>333-22-1111</b> |  | OMB No. 1545-0008              |   |  |                  |     |
| b Employer identification number (EIN)<br><b>98-7654321</b>  |                            |   | 1 Wages, tips, other compensation<br><b>6,604.04</b> |                                | 2 Federal income tax withheld<br><b>572.00</b>  |  |                  |     |
| c Employer's name, address, and ZIP code<br><br><b>Wylie's Widget Factory<br/>711 Convenience Street<br/>Mytown, IA 55555-5555</b> |                            |   | 3 Social security wages<br><b>6,604.00</b>           |                                | 4 Social security tax withheld<br><b>409.24</b> |  |                  |     |
|  |                            |   | 5 Medicare wages and tips<br><b>6,604.00</b>         |                                | 6 Medicare tax withheld<br><b>95.76</b>         |  |                  |     |
|  |                            |   | 7 Social security tips                               |                                | 8 Allocated tips                                |  |                  |     |
| d Control number<br><b>333-22-1111</b>   |                            |   | 9 Advance EIC payment                                |                                | 10 Dependent care benefits                      |  |                  |     |
| e Employee's first name and initial  |                            | Last name   |  | Suff.                          |   | 11 Nonqualified plans  |                  | 12a |
| <b>John Q. Public</b>  |                            | <b>0000 Elm Street</b>                                    |  | <b>Yourtown, IA 33333-3333</b> |   | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                  | 12b |
|  |                            |   |  |                                |   | 14 Other   |                  | 12c |
|  |                            |   |  |                                |   |  |                  | 12d |
| f Employee's address and ZIP code  |                            |   |  |                                |   |  |                  |     |
| 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 |     |
| <b>IA</b>  | <b>01-1234567-007</b>      |   | <b>6,604.00</b>                                      | <b>208.00</b>                  |   |  |                  |     |

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

**2009**

Department of the Treasury—Internal Revenue Service

# What is on a W-2?

## Information about your employer

|   |   |
|---|---|
| 22222   | a Employee's social security number<br><b>333-22-1111</b> |
| b Employer identification number (EIN)<br><b>98-7654321</b>   |   |
| c Employer's name, address, and ZIP code<br><b>Wylie's Widget Factory</b><br><b>711 Convenience Street</b><br><b>Mytown, IA 55555-5555</b>  |   |
| d Control number  |   |
| e Employee's first name and initial      Last name<br><br><b>John Q. Public</b><br><b>0000 Elm Street</b><br><b>Yourtown, IA 33333-3333</b> |   |
| f Employee's address and ZIP code   |   |
| 15 State      Employer's state ID number  | 16 State wages, tips, etc.                                |

**Your Employer's I.D. Number:**

You will need this if you electronically file your return.

**Your employer's name and address**

# What is on a W-2?

## Information about you

|  |   |
|--|---|
| 22222  | a Employee's social security number<br><b>333-22-1111</b> |
| b Employer identification number (EIN)<br><b>98-7654321</b>  |   |
| c Employer's name, address, and ZIP code<br><b>Wylie's Widget Factory<br/>711 Convenience Street<br/>Mytown, IA 55555-5555</b> |   |
| d Control number<br><b>333-22-1111</b>   |   |
| e Employee's first name and initial      Last name<br><b>John Q. Public<br/>0000 Elm Street<br/>Yourtown, IA 33333-3333</b>    |   |
| f Employee's address and ZIP code  |   |
| 15 State      Employer's state ID number   | 16 State wages, tips, etc.                                |

**Information about you:**  
Social Security Number  
Name and address

Be sure this information is correct!  
Contact your employer if it is not.

# What is on a W-2?

## The amount of Iowa income tax you paid

| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax |
|----------|----------------------------|----------------------------|---------------------|
| IA       | 01-1234567-007             | 6,604.00                   | 208.00              |

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2009

The amount of Iowa tax that was taken out of your paycheck throughout the year.


You will need this amount for your Iowa return. Your employer sent this amount to the Iowa Department of Revenue.

# What is on a W-2?

## The amount of federal income tax you paid

The amount of federal tax that was taken out of your paycheck throughout the year.

You will need this amount to file your Iowa and your federal returns. Your employer sent this amount to the IRS in your name.



|  |   |
|--|---|
| 1 Wages, tips, other compensation<br><b>6,604.04</b>   | 2 Federal income tax withheld<br><b>572.00</b>  |
| 3 Social security wages<br><b>6,604.00</b>   | 4 Social security tax withheld<br><b>409.24</b> |
| 5 Medicare wages and tips<br><b>6,604.00</b>   | 6 Medicare tax withheld<br><b>95.76</b>         |
| 7 Social security tips   | 8 Allocated tips                                |
| 9 Advance EIC payment  | 10 Dependent care benefits                      |
| 11 Nonqualified plans  | 12a   |
| 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | 12b   |
| 14 Other   | 12c   |
|  | 12d   |

# What is on a W-2?

## Amounts you will not claim on your tax return

These amounts are **NOT** needed for your tax returns. These amounts were deducted from your checks over the year. They were sent to the federal government on your behalf.

◆ **Social Security Tax:** Every employee is required to contribute. The amount is based on the amount of your income. It is used to determine how much you will receive in Social Security when you retire. This is a federal tax. You cannot receive a refund of this tax.

◆ **Medicare Tax:** Every employee is required to contribute. The amount is based on the amount of your income. Medicare helps with medical costs for senior citizens. This is a federal tax. You cannot receive a refund of this tax.

|  |   |
|--|---|
| 1 Wages, tips, other compensation<br><b>6,604.04</b>   | 2 Federal income tax withheld<br><b>572.00</b>  |
| 3 Social security wages<br><b>6,604.00</b>   | 4 Social security tax withheld<br><b>409.24</b> |
| 5 Medicare wages and tips<br><b>6,604.00</b>   | 6 Medicare tax withheld<br><b>95.76</b>         |
| 7 Social security tips   | 8 Allocated tips                                |
| 9 Advance EIC payment  | 10 Dependent care benefits                      |
| 11 Nonqualified plans  | 12a   |
| 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | 12b   |
| 14 Other   | 12c   |
|  | 12d   |

# What do you do with a W-2?

## If you file your income tax returns on paper:

Your employer will give you multiple copies of your W-2. If you file your income tax return on paper, you will attach one to the federal return and one to the state return. Keep one copy in your file.

## If you file electronically:

You will keep all copies of the W-2 in your tax file.

### Why file electronically?

- ◆ Faster: A paper-filed return will take weeks to process. With an eFiled return, your refund may be deposited into your checking account in days.
- ◆ Cheaper: It costs less to process eFiled returns than to process paper returns. Your tax dollars are spent more wisely.
- ◆ Cleaner: eFiled returns have significantly fewer errors than paper-filed returns.

# **Didn't get your W-2s by January 31?**

**The Iowa Department of Revenue  
cannot give you a copy of your W-2  
because employers do not provide us with copies.**

**First contact your employer to see if  
your mailing address is correct.**

**If you need additional help,  
contact the Internal Revenue Service at 1-800-829-1040.**

# **Questions about W-2s?**

**The W-2 is a federal form. Call the Internal Revenue Service at 1-800-829-1040 if you have questions.**

**If the information on it is incorrect, be sure to talk to your employer!**