

Complete with Fiscal/Employer Agent separate EIN.

Complete with employee SSN.

Gross wages paid to employee for services to participant employer listed in Box C.

Federal Income Tax withheld for employer/employee relationship.

22222		a Employee's social security number		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 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial		Last name		Suff.	11 Nonqualified plans
f Employee's address and ZIP code			13 Statutory employees		12a
			Retirement plan		12b
			Third-party sick pay		12c
			14 Other		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 **2009** Department of the Treasury—Internal Revenue Service

Enter the wages subject to Social Security taxes in Box 3 and the Social Security Tax withheld in Box 4 for the employer/employee relationship. Do the same for Medicare taxes in boxes 5 and 6. If the employer was served by only one F/EA during the year, Box 3 and Box 5 must not be greater than \$0 but less than \$1700.

Enter Advanced Earned Income paid to the employee for the employer/employee relationship, as applicable.

Enter Agent's Name "for <<Participant Employer's Name>>", then enter Agent's mailing address associated with Agent's separate EIN.

Enter all applicable employee information.

In Box 15 A, enter the state(s) in which the participant employer paid State Income Tax for the employee on this Form W-2. Enter the participant employer's individual State Income Tax withholding account number unless the Agent has an arrangement in the state to file and pay State Income Tax withholding in aggregate.

Enter State and Local wages and withheld income tax for this employer/employee relationship.

The Fiscal/Employer Agent must issue a separate Form W-2 for each participant employer/employee relationship. If, for example, an individual employee works for three different participant employers, the employee must receive three separate Forms W-2. Each W-2 represents the wages paid by and taxes withheld for each individual employer/employee relationship.

Example of IRS/SSA Form W-2 Used for Fiscal/Employer Agent To Report Employee Tax and Wage Statement to Employees, IRS/SSA and States