You may be able to take the EIC for 2010 if: (a) you do not have a qualifying child and you earned less than $13,460 ($15,430 if married filing jointly), (b) you have one qualifying child and you earned less than $35,555 ($40,545 if married filing jointly), or (c) you have two qualifying children and you earned less than $40,363 ($45,373 if married filing jointly). You and any qualifying children must have valid social security numbers. You cannot claim the EIC if you are a dependent. Any EIC that you do not receive is not the current year. If your name and SSN are correct but are not the same as shown on your social security card, you must ask for a new card at a Social Security Administration (SSA) office. If you cannot claim the EIC, you must complete Form W-5, Earned Income Credit Advance Payment Certificate, and give it to your employer.

Credit for federal taxes. If you had more than one employer in 2010 and more than $6,621.00 in social security and/or Tier I 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 employer and more than $3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Publication 505, Tax Withholding and Estimated Tax.

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 3. 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 in the advance earned income credit payments line of your Form 1040 or Form 1040A.

Box 10. This amount is the total dependent care benefits that 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. Complete Form 244, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 13. This amount is the total amount that you paid to your employer for your or your children’s adoption expenses. You must complete Form 8839, Qualified Adoption Expenses, to compute any tax- and nontaxable amounts.

Box 11. This amount is the total amount withheld from your pay under a section 401(k)(11) or 408(p) SIMPLE plan. This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last three years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the “Wages, Salaries, Tips, etc.” line instructions for form 1040.

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 2010 if: (a) you do not have a qualifying child and you earned less than $13,460 ($15,430 if married filing jointly), (b) you have one qualifying child and you earned less than $35,555 ($40,545 if married filing jointly), or (c) you have two qualifying children and you earned less than $40,363 ($45,373 if married filing jointly). You and any qualifying children must have valid social security numbers. You cannot claim the EIC if you are a dependent. Any EIC that you do not receive is not the current year. If your name and SSN are correct but are not the same as shown on your social security card, you must ask for a new card at a Social Security Administration (SSA) office. If you cannot claim the EIC, you must complete Form W-5, Earned Income Credit Advance Payment Certificate, and give it to your employer.

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 3. 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 in the advance earned income credit payments line of your Form 1040 or Form 1040A.

Box 10. This amount is the total dependent care benefits that 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. Complete Form 244, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 13. This amount is the total amount that you paid to your employer for your or your children’s adoption expenses. You must complete Form 8839, Qualified Adoption Expenses, to compute any tax- and nontaxable amounts.

Box 11. This amount is the total amount withheld from your pay under a section 401(k)(11) or 408(p) SIMPLE plan. This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last three years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the “Wages, Salaries, Tips, etc.” line instructions for form 1040.

Note. If you received more than one Form 1099-DIV, you may have a made-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 1090. 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 – Taxable 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) or cash deferral arrangement. Also includes deferrals under a SIMPLE retirement plan that is part of a section 401(k) arrangement.

E – Elective deferrals under a section 403(b) salary reduction plan

F – Elective deferrals under a section 401(k) or cash deferral arrangement

G – Elective deferrals and employer contributions (including nonqualified deferrals) to a section 401(k) deferred compensation plan

H – Elective deferrals to a section 501(c)(19) tax-exempt organization plan.

J – Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)

K – 20% excess 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 taxable cost of group-term life insurance over $50,000 (former employees only).

N – Only “Total Tax” in the Form 1040 instructions.

P – nontaxable unemployment compensation

Q – Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (former employees only).

R – “Total Tax” in the Form 1040 instructions.

S – Employee salary reduction contributions under a section 401(k) SIMPLE (not included in box 1)

T – Adoption benefits (not subject to tax) included in box 1

U – Employer contributions to your Health Savings Account. Report on Form 8809, Health Savings Accounts (HSAs).

V – Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5)

W – Employer contributions to your Health Savings Account. Report on Form 8809, Health Savings Accounts (HSAs).

X – Sum of amounts reported in box 1, box 3, box 5, and box 7.

Y – Income included in box 1 or in box 2 (up to social security wage base)

Z – Income included in box 4 (up to social security wage base)