

RECEIVED

APR 10 2020

PUBLIC SERVICE
COMMISSION

Guyn Accounting Services
PO Box 1566
Harlan, KY 40831

April 10, 2020

Kentucky Public Service Commission
PO Box 615
211 Sower Blvd.
Frankfort, KY 40602

Reference: Black Mountain Utility District
Case No. 2020-00042

To Whom it may Concern:

On behalf of Black Mountain Utility, I am responding for some of the requests from the Commission in the above referenced case.

Specifically, I am submitting the following documents via e-mail as follows:

1. Redacted copies of 1099's and W-2' for the year ending 2017, 2018, and 2019
2. QuickBooks Transaction Account for payments to Guyn Accounting Services for the years ending 2017, 2018, and 2019. There is no hourly charge for these services, it has been based on Board approval on a yearly basis since I have been keeping the books for Black Mountain Utility.

It is my understanding that items No. 1, 2, 3 will be forwarded to you by the office staff of Black Mountain Utility under a separate cover.

Additionally, due to the amount of copies needed and their subsequent input into digital form, I have not been able to complete the request for all bank statements from 2017 to present. This is requiring more time since many of the checks on the bank statements will need to have redactions done. Thus I would hop that an extension is granted until such time that a paper copy could be delivered.

Respectfully,

Charles H. Guyn
Guyn Accounting Services

File:bmud00042

2019

BLACK MOUNTAIN UTILITY DISTRICT

609 FOUR MILE ROAD

BAXTER, KY 40806

RAY METCALF, GEN MGR.

(606) 573-1276

61-0984900

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0.00

18900.00

*

x

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BLACK MOUNTAIN UTILITY DISTRICT 609 FOUR MILE ROAD BAXTER, KY 40806 (606) 573-1276		1 Rents \$	OMB No. 1545-0115 2019		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
PAYER'S TIN 61-0984900		3 Other income \$	4 Federal income tax withheld \$		Copy B For Recipient
RECIPIENT'S TIN		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code CHARLES H GUYN GUYN ACCOUNTING SERVICES		7 Nonemployee compensation \$ 18900.00	8 Substitute payments in lieu of dividends or interest \$		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
FATCA filing requirement <input type="checkbox"/>		15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$
		18 State income \$			

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2019		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
PAYER'S TIN		3 Other income \$	4 Federal income tax withheld \$		Copy B For Recipient
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RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
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Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
FATCA filing requirement <input type="checkbox"/>		15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. \$
		18 State income \$			

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

BLACK MOUNTAIN UTILITY DISTRICT
Checks for GUYN ACCOUNTING SERVICES
January through December 2019

<u>Num</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>
Jan - Dec 19			
16364	1/23/2019	MBC-OPERATION ...	1,550.00
16456	2/18/2019	MBC-OPERATION ...	1,550.00
16561	3/23/2019	MBC-OPERATION ...	1,550.00
16630	4/17/2019	MBC-OPERATION ...	1,550.00
16754	5/28/2019	MBC-OPERATION ...	1,550.00
16843	6/19/2019	MBC-OPERATION ...	1,550.00
16936	7/25/2019	MBC-OPERATION ...	1,550.00
17039	8/21/2019	MBC-OPERATION ...	1,550.00
17139	9/25/2019	MBC-OPERATION ...	1,550.00
17220	10/21/2019	MBC-OPERATION ...	1,550.00
17334	11/26/2019	MBC-OPERATION ...	1,550.00
17406	12/18/2019	MBC-OPERATION ...	1,850.00
Jan - Dec 19			18,900.00

208

BLACK MOUNTAIN UTILITY DISTRICT

609 FOUR MILE ROAD

BAXTER, KY 40806 US

RAY METCALF, GEN MGR.

(606) 573-1276

61-0984900

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0.00

18550.00

x

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CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BLACK MOUNTAIN UTILITY DISTRICT 609 FOUR MILE ROAD BAXTER, KY 40806 (606) 573-1276		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S TIN 61-0984900		3 Other income \$	4 Federal income tax withheld \$		Copy B For Recipient
RECIPIENT'S TIN		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code CHARLES H GUYN GUYN ACCOUNTING SERVICES		7 Nonemployee compensation \$ 18550.00	8 Substitute payments in lieu of dividends or interest \$		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2018 Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
PAYER'S TIN		3 Other income \$	4 Federal income tax withheld \$		Copy B For Recipient
RECIPIENT'S TIN		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

2:59 PM

04/01/20

Accrual Basis

BLACK MOUNTAIN UTILITY DISTRICT
Transaction Detail By Account
 January through December 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Professional Fees								
Accounting								
Check	1/23/2018	15178	GUYN ACCOUNTI...	JANUARY, 2...		MBC-OPERA...	1,750.00	1,750.00
Check	2/14/2018	15269	GUYN ACCOUNTI...	FEBRUARY, ...		MBC-OPERA...	1,500.00	3,250.00
Check	3/23/2018	15378	GUYN ACCOUNTI...	march, 2018		MBC-OPERA...	1,500.00	4,750.00
Check	4/19/2018	15478	GUYN ACCOUNTI...	APRIL, 2018		MBC-OPERA...	1,500.00	6,250.00
Check	5/23/2018	15564	GUYN ACCOUNTI...	MAY, 2018		MBC-OPERA...	1,500.00	7,750.00
Check	6/21/2018	15668	GUYN ACCOUNTI...	JUNE, 2018		MBC-OPERA...	1,500.00	9,250.00
Check	7/23/2018	15767	GUYN ACCOUNTI...	JULY, 2018		MBC-OPERA...	1,500.00	10,750.00
Check	8/22/2018	15855	GUYN ACCOUNTI...	AUGUST, 20...		MBC-OPERA...	1,500.00	12,250.00
Check	9/18/2018	15941	GUYN ACCOUNTI...	SEPTEMBE...		MBC-OPERA...	1,500.00	13,750.00
Check	10/18/2018	16036	GUYN ACCOUNTI...	OCTOBER, 2...		MBC-OPERA...	1,500.00	15,250.00
Check	11/27/2018	16167	GUYN ACCOUNTI...	November, 2...		MBC-OPERA...	1,500.00	16,750.00
Check	12/18/2018	16239	GUYN ACCOUNTI...	DECEMBER,...		MBC-OPERA...	1,800.00	18,550.00
Total Accounting							18,550.00	18,550.00
Total Professional Fees							18,550.00	18,550.00
TOTAL							18,550.00	18,550.00

2017

BLACK MOUNTAIN UTILITY DISTRICT

609 FOUR MILE ROAD

BAXTER, KY, US, 40806

RAY METCALF, GEN MGR. (606) 573-1276

61-0984900

1

0.00

17100.00

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X

X

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number BLACK MOUNTAIN UTILITY DISTRICT 609 FOUR MILE ROAD BAXTER, KY 40806 (606) 573-1276		1 Rents \$	OMB No. 1545-0115 2017 Form 1099-MISC	Miscellaneous Income		
PAYER'S Federal identification number 61-0984900		2 Royalties \$	3 Other income \$		4 Federal income tax withheld \$	Copy B For Recipient
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code CHARLES H GUYN GUYN ACCOUNTING SERVICES		RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 17,100.00	8 Substitute payments in lieu of dividends or interest \$		
15a Section 409A deferrals \$		15b Section 409A income \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		10 Crop insurance proceeds \$
16 State tax withheld \$		17 State/Payer's state no.		11 12 13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$
18 State income \$		19 State/Payer's state no.		20 State income \$		

Form 1099-MISC

(Keep for your records)

Department of the Treasury - Internal Revenue Service

3:00 PM
 04/01/20
 Accrual Basis

BLACK MOUNTAIN UTILITY DISTRICT
Transaction Detail By Account
 January through December 2017

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Professional Fees								
Accounting								
Check	1/25/2017	13993	GUYN ACCOUNTI...	JANUARY, 2...		MBC-OPERA...	1,400.00	1,400.00
Check	2/20/2017	14079	GUYN ACCOUNTI...	FEBRUARY, ...		MBC-OPERA...	1,400.00	2,800.00
Check	3/22/2017	14184	GUYN ACCOUNTI...	MARCH, 2017		MBC-OPERA...	1,400.00	4,200.00
Check	4/19/2017	14271	GUYN ACCOUNTI...	APRIL, 2017		MBC-OPERA...	1,400.00	5,600.00
Check	5/16/2017	14345	GUYN ACCOUNTI...	MAY, 2017		MBC-OPERA...	1,400.00	7,000.00
Check	6/28/2017	14477	GUYN ACCOUNTI...	JUNE, 2017		MBC-OPERA...	1,400.00	8,400.00
Check	7/25/2017	14560	GUYN ACCOUNTI...	JULY, 2017		MBC-OPERA...	1,400.00	9,800.00
Check	8/30/2017	14673	GUYN ACCOUNTI...	AUG. 2017		MBC-OPERA...	1,400.00	11,200.00
Check	9/20/2017	14753	GUYN ACCOUNTI...	SEPT. 2017		MBC-OPERA...	1,400.00	12,600.00
Check	10/18/2017	14845	GUYN ACCOUNTI...	OCT. 2017		MBC-OPERA...	1,400.00	14,000.00
Check	11/27/2017	14973	GUYN ACCOUNTI...	nov. 2017		MBC-OPERA...	1,400.00	15,400.00
Check	12/20/2017	15059	GUYN ACCOUNTI...	DECEMBER,...		MBC-OPERA...	1,700.00	17,100.00
Total Accounting							17,100.00	17,100.00
Total Professional Fees							17,100.00	17,100.00
TOTAL							17,100.00	17,100.00

DO NOT STAPLE

33333	a Control number	For Official Use Only OMB No. 1545-0008			
b Kind of Payer (Check one)		Kind of Employer (Check one)		Third-party sick pay (Check if applicable)	
<input checked="" type="checkbox"/> 941 CT-1 <input type="checkbox"/> Military <input type="checkbox"/> 943 Hshld. emp. <input type="checkbox"/> 944 Medicare govt. emp.		<input type="checkbox"/> None apply <input type="checkbox"/> State/local non-501c <input checked="" type="checkbox"/> 501c non-govt. <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt.		<input type="checkbox"/>	
c Total no. of Forms W-2 12	d Establishment number	1 Wages, tips, other compensation 314592.59	2 Federal income tax withheld 21069.00		
e Employer identification number (EIN) 61-0984900		3 Social security wages 314592.59	4 Social security tax withheld 19504.93		
f Employer's name BLACK MOUNTAIN UTILITY DIST.		5 Medicare wages and tips 314592.59	6 Medicare tax withheld 4561.40		
g Employer's address and ZIP code 609 FOUR MILE ROAD BAXTER KY 40806		7 Social security tips	8 Allocated tips		
		9	10 Dependent care benefits		
		11 Nonqualified plans	12a Deferred compensation		
h Other EIN used this year		13 For third-party sick pay use only	12b		
15 State KY	Employer's state ID number 081880	14 Income tax withheld by payer of third-party sick pay			
16 State wages, tips, etc. 314592.59	17 State income tax 14705.00	18 Local wages, tips, etc.	19 Local income tax		
Employer's contact person		Employer's telephone number		For Official Use Only 0000/1034	
Employer's fax number		Employer's email address			

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Title _____ Date _____

7 **W3A** NTF 2581289 Copyright 2017 Greatland/Nelco - Forms Software Only

Form W-3 Transmittal of Wage and Tax Statements 2017

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA).
Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA.
 Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2017 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

Purpose of Form

A Form W-3 Transmittal is completed only when paper Copy A of Form(s) W-2, Wage and Tax Statement, is being filed. Do not file Form W-3 alone. All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for four years.

E-Filing

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

- **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.
- **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).

W-2 Online fill-in forms or file uploads will be on time if submitted by **January 31, 2018**. For more information, go to www.socialsecurity.gov/employer. First time filers, select "Go to Register"; returning filers select "Go To Log In."

When To File

Mail Form W-3 with Copy A of Form(s) W-2 by January 31, 2018.

Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001**

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

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

Wage and Tax Statement Form W-2 2017. Box 1: 42240.00 Wages, tips, other comp.; Box 2: 789.00 Fed. income tax withheld; Box 3: 42240.00 Social security wages; Box 4: 2618.89 Soc. sec. tax withheld; Box 5: 42240.00 Medicare wages and tips; Box 6: 612.44 Medicare tax withheld. Employer: BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806. Employee: DWAYNE BLEVINS. Employer ID number: 61-0984900.

Wage and Tax Statement Form W-2 2017. Box 1: 42240.00 Wages, tips, other comp.; Box 2: 789.00 Fed. income tax withheld; Box 3: 42240.00 Social security wages; Box 4: 2618.89 Soc. sec. tax withheld; Box 5: 42240.00 Medicare wages and tips; Box 6: 612.44 Medicare tax withheld. Employer: BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806. Employee: DWAYNE BLEVINS. Employer ID number: 61-0984900.

Wage and Tax Statement Form W-2 2017. Box 1: 42240.00 Wages, tips, other comp.; Box 2: 789.00 Fed. income tax withheld; Box 3: 42240.00 Social security wages; Box 4: 2618.89 Soc. sec. tax withheld; Box 5: 42240.00 Medicare wages and tips; Box 6: 612.44 Medicare tax withheld. Employer: BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806. Employee: DWAYNE BLEVINS. Employer ID number: 61-0984900.

Wage and Tax Statement Form W-2 2017. Box 15: KY 081880; Box 16: 42240.00 State wages, tips, etc.; Box 17: 1978.00 State income tax; Box 18: Local wages, tips, etc.; Box 19: Local income tax; Box 20: Locality name.

Wage and Tax Statement Form W-2 2017. Box 15: KY 081880; Box 16: 42240.00 State wages, tips, etc.; Box 17: 1978.00 State income tax; Box 18: Local wages, tips, etc.; Box 19: Local income tax; Box 20: Locality name.

Wage and Tax Statement Form W-2 2017. Box 15: KY 081880; Box 16: 42240.00 State wages, tips, etc.; Box 17: 1978.00 State income tax; Box 18: Local wages, tips, etc.; Box 19: Local income tax; Box 20: Locality name.

Wage and Tax Statement Copy B Form W-2 2017. To Be Filed With Employee's FEDERAL Tax Return. OMB No. 1545-0008 Department of the Treasury -- Internal Revenue Service. 7 W2U NTF 2581315 Copyright 2017 Greatland/Nelco.

Wage and Tax Statement Copy 2 Form W-2 2017. To Be Filed With Employee's State, City, or Local Income Tax Return. OMB No. 1545-0008 Department of the Treasury -- Internal Revenue Service. Copyright 2017 Greatland/Nelco.

Wage and Tax Statement Copy 2 Form W-2 2017. To Be Filed With Employee's State, City, or Local Income Tax Return. OMB No. 1545-0008 Department of the Treasury -- Internal Revenue Service. Copyright 2017 Greatland/Nelco.

Wage and Tax Statement Form W-2 2017. Box 1: 42240.00 Wages, tips, other comp.; Box 2: 789.00 Fed. income tax withheld; Box 3: 42240.00 Social security wages; Box 4: 2618.89 Soc. sec. tax withheld; Box 5: 42240.00 Medicare wages and tips; Box 6: 612.44 Medicare tax withheld. Employer: BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806. Employee: DWAYNE BLEVINS. Employer ID number: 61-0984900.

Instructions for Employee. 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 5. You may be required to report this amount on Form 8559, Additional Medicare Tax. Box 6. Amt. includes 1.45% Medicare Tax withheld on all Medicare wages & tips shown in box 5, as well as 0.9% Additional Medicare Tax on any of those Medicare wages & tips above \$200,000. Box 8. 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. If you are e-filing and there is a code in this box, enter it when prompted by your software. This code assists the IRS in validating the W-2 data submitted with your return. Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 cafeteria plan). Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nonqualified section 457(b) plan, or (b) included in box 2 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans; \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.

Q-- Nontaxable combat pay. See the Instructions for Form 1040 or Form 1040A for details on reporting this amount. R-- Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts. S-- Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1). T-- Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts. V-- Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements. W-- Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs). Y-- Deferrals under a section 408A nonqualified deferred compensation plan. Z-- Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Other Taxes" in the Form 1040 instructions. 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. The amount reported with Code DD is not taxable. EE-- Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan. FF-- Permitted benefits under a qualified small employer health reimbursement arrangement. Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs). Box 14. Employees may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation. Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation. Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Wage and Tax Statement Copy C -- For EMPLOYEE'S RECORDS Form W-2 2017. This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0008 Department of the Treasury -- Internal Revenue Service.

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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement. E-- Elective deferrals under a section 403(b) salary reduction agreement. F-- Elective deferrals under a section 408(k)(6) salary reduction SEP. G-- Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan. H-- Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct. J-- Nontaxable sick pay (information only, not included in boxes 1, 3, or 5). K-- 20% excise tax on excess golden parachute payments. See "Other Taxes" in Form 1040 inst. 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 (employer's only). See "Other Taxes" in the Form 1040 instructions. N-- Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (employer's only). See "Other Taxes" in the Form 1040 instructions. P-- Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).

Notice to Employee. Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you do not have to file a tax return, you may be eligible for a refund if you had a tax overpayment or a refundable credit. Earned income credit (EIC). You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/etcc. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return. Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer and all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office by calling 1-800-772-1213. You also may visit the SSA at www.SSA.gov. Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable. Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,800 in excess tax, and if Tier 1 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 railroad employer & more than \$4,830.50 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A inst. & Pub. 505, Tax Withholding & Estimated Tax.

2710.48 1 Wages, tips, other comp.	2 Fed. income tax withheld	
2710.48 3 Social security wages	168.05 4 Soc. sec. tax withheld	
2710.48 5 Medicare wages and tips	39.29 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
EARL HALL		
Employee's name, address, and ZIP code		
15 St. Employer's state ID number KY 081880	16 State wages, tips, etc. 2710.48	17 State income tax 95.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form W-2 2017 Copy B This information is being furnished to the IRS. To Be Filed With Employee's FEDERAL Tax Return. OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service 7 W2U NTF 2581315		

2710.48 1 Wages, tips, other comp.	2 Fed. income tax withheld	
2710.48 3 Social security wages	168.05 4 Soc. sec. tax withheld	
2710.48 5 Medicare wages and tips	39.29 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
EARL HALL		
Employee's name, address, and ZIP code		
15 St. Employer's state ID number KY 081880	16 State wages, tips, etc. 2710.48	17 State income tax 95.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form W-2 2017 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		

2710.48 1 Wages, tips, other comp.	2 Fed. income tax withheld	
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2710.48 5 Medicare wages and tips	39.29 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
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9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
EARL HALL		
Employee's name, address, and ZIP code		
15 St. Employer's state ID number KY 081880	16 State wages, tips, etc. 2710.48	17 State income tax 95.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form W-2 2017 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service Copyright 2017 Greatland/Nelco		

2710.48 1 Wages, tips, other comp.	2 Fed. income tax withheld	
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Control number		
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Wage and Tax Statement Form W-2 2017 Copy C -- For EMPLOYEE'S RECORDS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		

Instructions for Employee

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 5. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. Act includes 1.45% Medicare Tax withheld on all Medicare wages & tips shown in box 5, as well as 0.9% Additional Medicare Tax on any of those Medicare wages & tips above \$200,000.

Box 8. 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.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount, if you have records that show the actual amount of tips you received, report that amount even if it is more or less than allocated tips. On Form 4137 you will calculate social security & Medicare tax owed on allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 9. If you are e-filing and there is a code in this box, enter it when prompted by your software. This code assesses the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

Box 10. This amount includes 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 included in box 1). Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box should not be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, your age as of the end of the calendar year, your employer should file Form SSA-301, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans, \$21,000 for section 403(b) plans if you qualify for the 13-year rule explained in Pub. 5711). Deferrals under code O are limited to \$18,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2017, your employer may have allowed an additional deferral of up to \$6,000 (\$5,000 for section 401(k), 403(b), and 408(a) SIMPLE plans). 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 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit may be included in income. See the "Wages, Salaries, Tips, etc." line item for Form 1040.

Note: If a prior follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you may be allowed 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 1040. See "Other Taxes" in the Form 1040 instructions.

B -- Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E -- Elective deferrals under a section 403(b) salary reduction agreement.

F -- Elective deferrals under a section 408(k)(8) salary reduction SEP.

G -- Elective deferrals and employer contributions (including nonexclusive deferrals) to a section 457(b) deferred compensation plan.

H -- Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

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

K -- 20% excise tax on excess golden parachute payments. See "Other Taxes" in Form 1040 inst.

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). See "Other Taxes" in the Form 1040 instructions.

N -- Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

P -- Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).

Q -- Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

R -- Employer contributions to your Archer MSA. Report on Form 8883, Archer MSAs and Long-Term Care Insurance Contracts.

S -- Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T -- Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V -- Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W -- Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y -- Deferrals under a section 408A nonqualified deferred compensation plan.

Z -- Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Other Taxes" in the Form 1040 instructions.

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. The amount reported with Code DD is not taxable.

EE -- Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF -- Permitted benefits under a qualified special employer health reimbursement arrangement.

Box 13. If the "Retirement plan" box is checked, applicable limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/eic. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-1213. You also may visit the SSA at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, wages code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,886.40 in social sec. &/or Tier 1 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 railroad employer & more than \$4,320.50 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A inst. & Pub. 505, Tax Withholding & Estimated Tax.

1 11729.30	2 759.00	
Wages, tips, other comp.	Fed. income tax withheld	
3 11729.30	4 727.22	
Social security wages	Soc. sec. tax withheld	
5 11729.30	6 170.08	
Medicare wages and tips	Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN Employer ID number (EIN) 61-0984900 Control number	
DANIEL L SMITH		
Employee's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	11729.30	562.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy B This information is being furnished to the IRS. W-2 To Be Filed With Employee's State, City, or Local Income Tax Return. 2017 OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		
7 W2U NTF 2581315		

1 11729.30	2 759.00	
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Wage and Tax Statement Form Copy 2 This information is being furnished to the IRS. W-2 To Be Filed With Employee's State, City, or Local Income Tax Return. 2017 OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		
Copyright 2017 Greatland/Neico		

1 11729.30	2 759.00	
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Wage and Tax Statement Form Copy C -- For EMPLOYEE'S RECORDS W-2 This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		

Instructions for Employee

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 5. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. AnTI. Includes 1.40% Medicare Tax withheld on all Medicare wages & tips shown in box 5, as 0.9% Additional Medicare Tax on any of those Medicare wages & tips above \$200,000.

Box 8. 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.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount; if you have records that show the actual amount of tips you received, report that amount even if it is more or less than allocated tips. On Form 4137 you will calculate social security & Medicare tax owed on allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 9. If you are e-filing and if there is a code in this box, enter it when prompted by your software. This code assess the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

Box 10. This amount includes 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 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year, if you made a deferral and received a distribution in the same calendar year, and you are or will be age 52 by the end of the calendar year, your employer should file Form SSA-101, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans; \$21,000 for section 402(b) plans if you qualify for the 15-year rule explained in Pub. 5711). Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2017, your employer may have allowed an additional deferral of up to \$8,000 (\$5,000 for section 401(k) and 457(b) SIMPLE plans). The 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 3 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 item for Form 1040.)

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-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 FICA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

B -- Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" 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) plan or deferred annuity. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E -- Elective deferrals under a section 402(b) salary reduction agreement.

F -- Elective deferrals under a section 408(a)(6) salary reduction SEP.

G -- Elective deferrals and employer contributions (including non elective deferrals) to a section 457(b) deferred compensation plan.

H -- Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

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

K -- 20% excise tax on excess golden parachute payments. See "Other Taxes" in Form 1040 inst.

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). See "Other Taxes" in the Form 1040 instructions.

N -- Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

P -- Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).

Q -- Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

R -- Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S -- Employee salary reduction contributions under a section 406(p) SIMPLE plan (not included in box 1).

T -- Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V -- Income from exercise of nonqualified stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W -- Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 5889, Health Savings Accounts (HSAs).

X -- Deferrals under a section 409A nonqualified deferred compensation plan.

Y -- Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Other Taxes" in the Form 1040 instructions.

AA -- Designated Roth contributions under a section 401(k) plan.

BB -- Designated Roth contributions under a section 402(b) plan.

DD -- Cost of employer-sponsored health coverage. The amount reported with Code DD is not taxable.

EE -- Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF -- Permitted benefits under a qualified special employer health reimbursement arrangement.

Box 13. If the "Retirement plan" box is checked, appeal limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RR) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your gross income is more than the specified amount for 2017 if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/eic. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-1213. You also may visit the SSA at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 13, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,000 in social sec. & tier 1 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 railroad employer & more than \$4,630.50 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A inst. & Pub. 505, Tax Withholding & Estimated Tax.

10088.77 1 Wages, tips, other comp.	2 Fed. income tax withheld	
10088.77 3 Social security wages	625.46 4 Soc. sec. tax withheld	
10088.77 5 Medicare wages and tips	146.28 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employer's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
MARCELLA FUSON		
Employer's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	10088.77	215.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy B This information is being furnished to the IRS. W-2 To Be Filed With Employee's FEDERAL Tax Return. 2017 OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		

10088.77 1 Wages, tips, other comp.	2 Fed. income tax withheld	
10088.77 3 Social security wages	625.46 4 Soc. sec. tax withheld	
10088.77 5 Medicare wages and tips	146.28 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
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13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employer's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
MARCELLA FUSON		
Employer's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	10088.77	215.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. W-2 OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		

10088.77 1 Wages, tips, other comp.	2 Fed. income tax withheld	
10088.77 3 Social security wages	625.46 4 Soc. sec. tax withheld	
10088.77 5 Medicare wages and tips	146.28 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employer's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
MARCELLA FUSON		
Employer's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	10088.77	215.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. W-2 OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		

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Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
MARCELLA FUSON		
Employer's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	10088.77	215.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy C --For EMPLOYEE'S RECORDS W-2 This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0048 Department of the Treasury -- Internal Revenue Service		

Instructions for Employee		
Box 1. Enter the amount on the wages line of your tax return.		
Box 2. Enter the amount on the federal income tax withheld line of your tax return.		
Box 3. You may be required to report this amount on Form 9998, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9998.		
Box 4. Amt. includes 1.4% Medicare Tax withheld on all Medicare wages & tips shown in box 5, as well as 0.9% Additional Medicare Tax on any of those Medicare wages & tips above \$200,000.		
Box 8. 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. If you are an S-corp partner and there is a code in this box, enter it when prompted by your software. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.		
Box 10. This amount includes 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 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.		
Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan; or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.		
Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans; \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.		
However, if you were at least age 50 in 2017, your employer may have allowed an additional deferral amount of up to \$6,000 (\$3,000 for section 401(k)(1) and 408(a) SIMPLE plans). 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 3 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 (box 1) on Form 1040.		
Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year (a) 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 1040. See "Other Taxes" in the Form 1040 instructions.		
B-- Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.		
E-- Elective deferrals under a section 403(b) salary reduction agreement.		
F-- Elective deferrals under a section 408(k)(6) salary reduction SEP.		
G-- Elective deferrals and employer contributions (including nonqualified deferrals) to a section 457(b) deferred compensation plan.		
H-- Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.		
J-- Nontaxable sick pay (information only, not included in boxes 1, 3, or 5).		
K-- 20% excise tax on excess golden parachute payments. See "Other Taxes" in Form 1040 inst.		
L-- Unsubstantiated 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). See "Other Taxes" in the Form 1040 instructions.		
N-- Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.		
P-- Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).		

Q-- Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.		
R-- Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.		
S-- Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).		
T-- Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.		
V-- Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.		
W-- Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).		
Y-- Deferrals under a section 409A nonqualified deferred compensation plan.		
Z-- Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Other Taxes" in the Form 1040 instructions.		
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. The amount reported with Code DD is not taxable.		
EE-- Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.		
FF-- Permitted benefits under a qualified special employer health reimbursement arrangement.		
Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).		
Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.		
Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.		
Notice to Employee		
Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund of any overpayment.		
Earned income credit (EIC). You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/efic . Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.		
Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.		
Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office by calling 1-800-772-1213. You also may visit the SSA at www.SSA.gov .		
Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.		
Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,866.40 in soc. sec. &/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit against your federal income tax. If you had more than one railroad employer & more than \$4,630.50 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A inst. & Pub. 505, Tax Withholding & Estimated Tax.		

Form W-2 2017
3654.03 Wages, tips, other comp. 46.00 Fed. income tax withheld
3654.03 Social security wages 226.54 Soc. sec. tax withheld
3654.03 Medicare wages and tips 52.96 Medicare tax withheld
Employer's name, address, and ZIP code: BLACK MOUNTAIN UTILITY DIST., 609 FOUR MILE ROAD, BAXTER KY 40806
CHUCKY D. BLEVINS
KY 081880 3654.03 78.00

Form W-2 2017
3654.03 Wages, tips, other comp. 46.00 Fed. income tax withheld
3654.03 Social security wages 226.54 Soc. sec. tax withheld
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Employer's name, address, and ZIP code: BLACK MOUNTAIN UTILITY DIST., 609 FOUR MILE ROAD, BAXTER KY 40806
CHUCKY D. BLEVINS
KY 081880 3654.03 78.00

Instructions for 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. You may be required to report this amount on Form 8958, Additional Medicare Tax.
Box 4. Amount of 1.45% Medicare Tax withheld on all Medicare wages & tips shown in box 5, as well as on 0.9% Additional Medicare Tax on any of those Medicare wages & tips above \$200,000.
Box 8. 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. If you are e-filing and if there is a code in this box, enter it when prompted by your software.
Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan.
Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or 8 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount.
Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return.
Box 13. If you had a deferral and a distribution in the same calendar year, if you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.
Box 14. This amount includes the codes shown in box 12. You may need this information to complete your tax return.
Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service.
A-- Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.
B-- Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.
E-- Elective deferrals under a section 403(b) salary reduction agreement.
F-- Elective deferrals under a section 408(a)(9) salary reduction SEP.
G-- Elective deferrals and employer contributions (including nonselective deferrals) to a section 457(b) deferred compensation plan.
H-- Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.
I-- Nontaxable stock pay (information only, not included in boxes 1, 3, or 5).
J-- 20% excise tax on excess golden parachute payments. See "Other Taxes" in Form 1040 inst.
K-- Substantiated employee business expense reimbursements (nontaxable).
L-- Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.
M-- Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.
P-- Excludable moving expense reimbursements paid directly to employees (not included in boxes 1, 3, or 5).

Q-- Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.
R-- Employer contributions to your Archer MSA, Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
S-- Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).
T-- Adoption benefits (not included in box 1). Complete Form 8939, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
U-- Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 505, Taxable and Nontaxable Income, for reporting requirements.
W-- Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
Y-- Deferrals under a section 408(a) nonqualified deferred compensation plan.
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DD-- Cost of employer-sponsored health coverage. The amount reported with Code DD is not taxable.
EE-- Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.
FF-- Permitted benefits under a qualified annual health reimbursement arrangement.
Box 13. If the "Retirement Plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).
Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.
Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.
Notice to Employer
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Earned income credit (EIC). You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/eitc. Also see Pub. 595, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.
Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.
Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name as any SSA office or by calling 1-800-772-1213. You also may visit the SSA at www.SSA.gov.
Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.
Credit for excess taxes. If you had more than one employer in 2017 and more than \$7,000 in excise tax, \$10,000 in Tier 1 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 railroad employer and more than \$4,330.50 in Tier 2 RRTA tax was withheld, you may also be able to claim a credit. See your Form 1040 or Form 1040A inst. & Pub. 505, Tax Withholding & Estimated Tax.

DO NOT STAPLE

33333		a Control number		For Official Use Only ▶ OMB No. 1545-0008					
b Kind of Payer (Check one)		941 <input checked="" type="checkbox"/>		Military <input type="checkbox"/>		943 <input type="checkbox"/>		944 <input type="checkbox"/>	
		CT-1 <input type="checkbox"/>		Hshid. emp. <input type="checkbox"/>		Medicare govt. emp. <input type="checkbox"/>			
Kind of Employer (Check one)		None apply <input type="checkbox"/>		501c non-govt. <input checked="" type="checkbox"/>		State/local non-501c <input type="checkbox"/>		State/local 501c <input type="checkbox"/>	
		Federal govt. <input type="checkbox"/>						Third-party sick pay (Check if applicable) <input type="checkbox"/>	
c Total number of Forms W-2 10		d Establishment number		1 Wages, tips, other compensation 349907.86		2 Federal income tax withheld 23843.00			
e Employer identification number (EIN) 61-0984900				3 Social security wages 349907.86		4 Social security tax withheld 21694.19			
f Employer's name BLACK MOUNTAIN UTILITY DIST.				5 Medicare wages and tips 349907.86		6 Medicare tax withheld 5073.58			
g Employer's address and ZIP code 609 FOUR MILE ROAD BAXTER KY 40806				7 Social security tips		8 Allocated tips			
				9		10 Dependent care benefits			
				11 Nonqualified plans		12a Deferred compensation			
h Other EIN used this year				13 For third-party sick pay use only		12b			
15 State Employer's state ID number KY 081880				14 Income tax withheld by payer of third-party sick pay					
16 State wages, tips, etc. 349907.86		17 State income tax 16325.00		18 Local wages, tips, etc.		19 Local income tax			
Employer's contact person				Employer's telephone number		For Official Use Only 0 0 0 0/1034			
Employer's fax number				Employer's email address					

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

Form **W-3 Transmittal of Wage and Tax Statements 2018**

Department of the Treasury
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA. Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2018 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

Purpose of Form

Complete a Form W-3 Transmittal only when filing paper Copy A of Form(s) W-2, Wage and Tax Statement. Don't file Form W-3 alone. All paper forms **must** comply with IRS standards and be machine readable. Photocopies are **not** acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for four years.

E-Filing

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

• **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.

• **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).

W-2 Online fill-in forms or file uploads will be on time if submitted by **January 31, 2019**. For more information, go to www.SSA.gov/bsa. First time filers, select "Register"; returning filers select "Log In."

When To File Paper Forms

Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2019**.

Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001**

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

49313.40 1 Wages, tips, other comp.	2834.00 2 Federal income tax withheld	
49313.40 3 Social security wages	3057.44 4 Social security tax withheld	
49313.40 5 Medicare wages and tips	715.05 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b 12c 12d	
13 Statutory employee Retirement plan Third-party sick pay	14 Employee's SSN	
Employer ID number (EIN) 61-0984900 Control number		
MICHAEL BREWER		
Employee's name, address, and ZIP code		
15 St Employer's state ID number KY 081880	16 State wages, tips, etc. 49313.40	17 State income tax 2388.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Copy B		Form W-2 2018
OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		To Be Filed With Employee's FEDERAL Tax Return.

49313.40 1 Wages, tips, other comp.	2834.00 2 Federal income tax withheld	
49313.40 3 Social security wages	3057.44 4 Social security tax withheld	
49313.40 5 Medicare wages and tips	715.05 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
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11 Nonqualified plans	12a 12b 12c 12d	
13 Statutory employee Retirement plan Third-party sick pay	14 Employee's SSN	
Employer ID number (EIN) 61-0984900 Control number		
MICHAEL BREWER		
Employee's name, address, and ZIP code		
15 St Employer's state ID number KY 081880	16 State wages, tips, etc. 49313.40	17 State income tax 2388.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Copy 2		Form W-2 2018
OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		To Be Filed With Employee's State, City, or Local Income Tax Return.

49313.40 1 Wages, tips, other comp.	2834.00 2 Federal income tax withheld	
49313.40 3 Social security wages	3057.44 4 Social security tax withheld	
49313.40 5 Medicare wages and tips	715.05 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b 12c 12d	
13 Statutory employee Retirement plan Third-party sick pay	14 Employee's SSN	
Employer ID number (EIN) 61-0984900 Control number		
MICHAEL BREWER		
Employee's name, address, and ZIP code		
15 St Employer's state ID number KY 081880	16 State wages, tips, etc. 49313.40	17 State income tax 2388.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Copy 2		Form W-2 2018
OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		To Be Filed With Employee's State, City, or Local Income Tax Return.

49313.40 1 Wages, tips, other comp.	2834.00 2 Federal income tax withheld	
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49313.40 5 Medicare wages and tips	715.05 6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b 12c 12d	
13 Statutory employee Retirement plan Third-party sick pay	14 Employee's SSN	
Employer ID number (EIN) 61-0984900 Control number		
MICHAEL BREWER		
Employee's name, address, and ZIP code		
15 St Employer's state ID number KY 081880	16 State wages, tips, etc. 49313.40	17 State income tax 2388.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Copy C - For EMPLOYEE'S RECORDS		Form W-2 2018
OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Instructions for Employee

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. You may be required to report this amount on Form 9999, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9999.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 8. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

Box 9. You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare taxes owed on the allocated tips shown on your Form W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 9. If you are e-filing and there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and the digits 0-9. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

Box 10. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or governmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans), \$21,500 for section 408(k) plans if you qualify for the 15-year rule explained in Pub. 5711. Deferrals under code G are limited to \$18,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(k) SIMPLE plans). 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 3 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 instructions for Form 1040.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-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 1040. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 408(k) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

I—Nontaxable sick pay information only, not included in box 1, 3, or 5).

J—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8883, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Correlate Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Permitted Roth contributions under a section 408(k) plan.

CC—Cost of employer-sponsored health coverage. The amount reported with code **DD** is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

GG—Income from qualified equity grants under section 585.

HH—Aggregate deferrals under section 83(j) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2018 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if earned income limits and more information, visit www.irs.gov/efc. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made as you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code **DD**, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code **DD** is not taxable.

Credit for excess taxes. If you had more than one employer in 2018 and more than \$7,900.00 in social security and/or Tier 1 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 railroad employer and more than \$4,674.00 in Tier 2 RRTA tax was withheld, you may also be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

5072.19 1 Wages, tips, other comp.	2 Federal income tax withheld	
5072.19	314.46	
5072.19 3 Social security wages	4 Social security tax withheld	
5072.19	73.53	
5072.19 6 Medicare wages and tips	6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a	
	12b	
13 Statutory employee Retirement plan Third-party sick pay	12c	
	12d	
14	Employee's SSN	
	Employer ID number (EIN) 61-0984900	
Control number		
EARL HALL		
Employee's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	5072.19	212.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy B This information is being furnished to the IRS. W-2 To Be Filed With Employee's FEDERAL Tax Return, 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

5072.19 1 Wages, tips, other comp.	2 Federal income tax withheld	
5072.19	314.46	
5072.19 3 Social security wages	4 Social security tax withheld	
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15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	5072.19	212.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return, 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

5072.19 1 Wages, tips, other comp.	2 Federal income tax withheld	
5072.19	314.46	
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14	Employee's SSN	
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Employee's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	5072.19	212.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return, 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

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KY 081880	5072.19	212.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form Copy C - For EMPLOYEE'S RECORDS W-2 This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

Instructions for Employee

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. You may be required to report this amount on Form 9999, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9999.

Box 4. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.

Box 6. If you are e-filing and there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A, B, and E and the digits 0-9. This code sends the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

Box 7. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 8. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nonenvironmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-151, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 9. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans; \$21,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 871). Deferrals under code G are limited to \$18,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). 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 next 3 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 instructions for Form 1040.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-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 1040. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(2) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Includable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not retirement arrangements (IRAs)).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 408(a) plan.

DD—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

GG—Income from qualified equity grants under section 83(b).

HH—Aggregate deferrals under section 83(b) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional RRTA compensation. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file a Form 1040 instruction to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2018 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if income is exempt from services provided while you were an inmate at a penal institution. For 2018 income limits and more information, visit [www.irs.gov/eflc](http://irs.gov/eflc). Also see Pub. 596, Earned Income Credit: Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to file Form W-2c from your employer for all corrections made as you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2018 and more than \$7,960.80 in social security and/or Tier 1 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 railroad employer and more than \$4,674.66 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

1	54713.18	2	4841.00	Federal income tax withheld	
3	54713.18	4	3392.13	Social security tax withheld	
5	54713.18	6	793.24	Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806					
7	Social security tips	8	Allocated tips		
9	Verification code	10	Dependent care benefits		
11	Nonqualified plans	12a			
		12b			
13	Statutory employee	Retirement plan	Third-party sick pay	12c	
				12d	
14	Employee's SSN				
	Employer ID number (EIN) 61-0984900				
	Control number				
RICK HALL					
Employee's name, address, and ZIP code					
15 St	Employer's state ID number	16	State wages, tips, etc.	17	State income tax
	KY 081880		54713.18		2625.00
18	Local wages, tips, etc.	19	Local income tax	20	Locality name
Wage and Tax Statement Form Copy B This information is being furnished to the IRS. W-2 To Be Filed With Employee's FEDERAL Tax Return. 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service					

1	54713.18	2	4841.00	Federal income tax withheld	
3	54713.18	4	3392.13	Social security tax withheld	
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Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806					
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		12b			
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				12d	
14	Employee's SSN				
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	Control number				
RICK HALL					
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Wage and Tax Statement Form Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. W-2 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service					

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Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806					
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		12b			
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				12d	
14	Employee's SSN				
	Employer ID number (EIN) 61-0984900				
	Control number				
RICK HALL					
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Wage and Tax Statement Form Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. W-2 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service					

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Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806					
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		12b			
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				12d	
14	Employee's SSN				
	Employer ID number (EIN) 61-0984900				
	Control number				
RICK HALL					
Employee's name, address, and ZIP code					
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	KY 081880		54713.18		2625.00
18	Local wages, tips, etc.	19	Local income tax	20	Locality name
Wage and Tax Statement Form Copy C - For EMPLOYEE'S RECORDS W-2 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service					

Instructions for Employee

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. You may be required to report this amount on Form 999, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 999.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 8. 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.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.

Box 9. If you are e-filing and there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and the digits 0-9. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

Box 10. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or governmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans; \$21,500 for section 408(k) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). 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 3 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 instructions for Form 1040.

Note: If you follow code D through H, S, Y, AA, BB, or EE, you made a make-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—Unreported social security or RRTA tax on tips. Include this tax on Form 1040. See the Form 1040 instructions.

B—Unreported Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

I—Nontaxable sick pay (information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable).

M—Unreported social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N—Unreported Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 505, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

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. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

GG—Income from qualified equity grants under section 83.

HH—Aggregate deferrals under section 83(c) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2018 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if income is earned or services provided while you were an inmate at a penal institution. For 2018 income limits and more information, visit www.irs.gov/EIC. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or marital amount error reported to the SSA on Form W-2. Be sure to get your copy of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.ssa.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2018 and more than \$7,960.00 in social security and/or Tier 1 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 railroad employer and more than \$4,674.50 in Tier 2 RRTA tax was withheld, you may also be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

1 36340.56 Wages, tips, other comp.	2 2013.00 Federal income tax withheld
3 36340.56 Social security wages	4 2253.09 Social security tax withheld
5 36340.56 Medicare wages and tips	6 526.88 Medicare tax withheld

Employer's name, address, and ZIP code
BLACK MOUNTAIN UTILITY DIST.
609 FOUR MILE ROAD
BAXTER KY 40806

7 Social security tips	8 Allocated tips
9 Verification code	10 Dependent care benefits

11 Nonqualified plans	12a	12b
13 Statutory employee Retirement plan Third-party sick pay	12c	12d

14	Employee's SSN
	Employer ID number (EIN) 61-0984900
	Control number

DANIEL L SMITH

15 St. KY 081880	16 State wages, tips, etc. 36340.56	17 State income tax 1712.00
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18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Wage and Tax Statement Form **W-2** 2018
Copy B This information is being furnished to the IRS.
To Be Filed With Employee's FEDERAL Tax Return.
 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service

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18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Wage and Tax Statement Form **W-2** 2018
Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.
 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service

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Wage and Tax Statement Form **W-2** 2018
Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.
 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service

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609 FOUR MILE ROAD
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18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Wage and Tax Statement Form **W-2** 2018
Copy C - For EMPLOYEE'S RECORDS
 This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this information is taxable and you fail to report it.
 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service

Instructions for Employee

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. You may be required to report this amount on Form 9899, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9899.
Box 4. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.
Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.
Box 6. You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips (shown on your Form) W-2 that you must report as income and on other tips you did not report to your employer by filing Form 4137. Your social security tips will be credited to your social security record used to figure your benefits.
Box 7. If you are e-filing and there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and the digits 0-9. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.
Box 8. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.
Box 9. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non-governmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral in the same calendar year if you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year. Your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.
Box 10. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans, \$21,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,500. Deferrals under code H are limited to \$7,000.
Box 11. However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$8,000 (\$5,000 for section 401(k)(11) and 403(b) SIMPLE plans). 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 3 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 instructions for Form 1040.
Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year deferral 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 1040. See the Form 1040 instructions.
B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.
E—Elective deferrals under a section 403(b) salary reduction agreement.
F—Elective deferrals under a section 408(k) salary reduction SEP.
G—Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.
H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.
J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).
K—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.
N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.
P—Includable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.
R—Employer contributions to your Archer MSA. Report on Form 8883, Archer MSAs and Long-Term Care Insurance Contracts.
S—Employee salary reduction contributions under a section 408(k) SIMPLE plan (not included in box 1).
T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.
W—Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8899, Health Savings Accounts (HSAs).
Y—Deferrals under a section 408A nonqualified deferred compensation plan.
Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.
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. The amount reported with code DD is not taxable.
EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.
FF—Permitted benefits under a qualified simple employer health reimbursement arrangement.
GG—Income from qualified equity grants under section 83(b).
HH—Aggregate deferrals under section 83(b) elections as of the close of the calendar year.
II—If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).
Box 14. Employees may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation. Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.
Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.
Notice to Employee
 Do you have to file a tax return? Use the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.
Earned income credit (EIC). You may be able to take the EIC for 2018 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your filing status. Workers without children or a spouse could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if earned income limits and more information, visit [www.irs.gov/ETC](http://irs.gov/ETC). Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.
Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.
Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.SSA.gov.
Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.
Credit for excess taxes. If you had more than one employer in 2018 and more than \$7,900.00 in social security and/or Tier 1 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 \$174.00 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

1	50525.78 Wages, tips, other comp.	2	2175.00 Federal income tax withheld
3	50525.78 Social security wages	4	3132.58 Social security tax withheld
5	50525.78 Medicare wages and tips	6	732.64 Medicare tax withheld
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips	8	Allocated tips
9	Verification code	10	Dependent care benefits
11 Nonqualified plans		12a	
		12b	
13 Statutory employee Retirement plan Third-party sick pay		12c	
		12d	
14		Employee's SSN	
		Employer ID number (EIN) 61-0984900	
		Control number	
OBIE J. YORK			
Employee's name, address, and ZIP code			
15 St	Employer's state ID number KY 081880	16 State wages, tips, etc. 50525.78	17 State income tax 2419.00
18	Local wages, tips, etc.	19	Local income tax
		20 Locality name	
Wage and Tax Statement Copy B Form W-2 2018 To Be Filed With Employee's FEDERAL Tax Return. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service			

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		12d	
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18	Local wages, tips, etc.	19	Local income tax
		20 Locality name	
Wage and Tax Statement Copy 2 Form W-2 2018 To Be Filed With Employee's State, City, or Local Income Tax Return. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service			

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9	Verification code	10	Dependent care benefits
11 Nonqualified plans		12a	
		12b	
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		12d	
14		Employee's SSN	
		Employer ID number (EIN) 61-0984900	
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18	Local wages, tips, etc.	19	Local income tax
		20 Locality name	
Wage and Tax Statement Copy C - For EMPLOYEE'S RECORDS Form W-2 2018 This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service			

Instructions for Employee

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. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 4. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 3, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

Box 6. You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefit.

Box 7. If you are e-filing and there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and the digits 0-9. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

Box 8. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 9. This amount is (a) reported in box 11 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and/or 4 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 10. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans, \$21,500 for section 408(a) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(a) SIMPLE plans). 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 3 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 Instructions for Form 1040.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in the year shown. 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 1040. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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 S).

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 408(a)(6) salary reduction agreement.

F—Elective deferrals under a section 408(a)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

I—Nontaxable sick pay information only, not included in box 1, 3, or 5).

J—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8883, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employer salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 408(a) plan.

DD—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

GG—Income from qualified equity grants under section 83.

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employer

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your income and one or more of the following: your filing status, your age, whether you have any qualifying children, whether you have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if income is earned for services provided while you were an inmate at a penal institution. For 2018 income limits and more information, visit www.irs.gov/EITC. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2 with the correct information. If you need to correct a name, SSN, or money amount error reported to the SSA on Form W-2, be sure to get your copies of Form W-2 from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.ssa.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2018 and more than \$7,900.00 in social security and/or Tier 1 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 \$4,674.00 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

10578.77 Wages, tips, other comp. 2 Federal income tax withheld 10578.77 655.87 3 Social security wages 4 Social security tax withheld 10578.77 153.42 5 Medicare wages and tips 6 Medicare tax withheld

Employer's name, address, and ZIP code
BLACK MOUNTAIN UTILITY DIST.
609 FOUR MILE ROAD
BAXTER KY 40806

7 Social security tips 8 Allocated tips
9 Verification code 10 Dependent care benefits
11 Nonqualified plans 12a 12b
13 Statutory employee Retirement plan Third-party sick pay 12c 12d
14 Employee's SSN
Employer ID number (EIN) 61-0984900
Control number

MARCELLA FUSON

Employer's name, address, and ZIP code
15 St. Employer's state ID number 16 State wages, tips, etc. 17 State income tax
KY 081880 10578.77 282.00
18 Local wages, tips, etc. 19 Local income tax 20 Locality name

Wage and Tax Statement Form W-2 2018
Copy B To Be Filed With Employee's FEDERAL Tax Return. Department of the Treasury - Internal Revenue Service

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Wage and Tax Statement Form W-2 2018
Copy C - For EMPLOYEE'S RECORDS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. Department of the Treasury - Internal Revenue Service

Instructions for Employee
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. You may be required to report this amount on Form 9959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9959.
Box 4. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.
Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see Form 1040 instructions.
You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137, you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).
Box 6. If you are e-filing and there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and the digits 0-9. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.
Box 7. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.
Box 8. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year, if you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year; your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.
Box 9. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans, \$21,500 for section 402(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.
However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(a) SIMPLE plans). 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 3 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 instructions for Form 1040.
Note: If you follow codes D through H, S, Y, AA, BB, or EE, you made a make-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 1040. See the Form 1040 instructions.
B - Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.
E - Elective deferrals under a section 408(a) salary reduction agreement.
F - Elective deferrals under a section 408(a) salary reduction SEP.
G - Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.
H - Elective deferrals to a section 501(c)(29)(a) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.
I - Nontaxable sick pay (information only, not included in box 1, 3, or 5).
J - 20% excise tax on excess golden parachute payments. See the Form 1040 instructions.
K - Substantiated employee business expense reimbursements (nontaxable).
L - Uncollected social security or RRTA tax on a taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.
M - Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.
N - Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Notice to Employee
Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.
Earned income credit (EIC). You may be able to take the EIC for 2018 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your AGI and your filing status. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if income is earned for services provided while you were an inmate at a penal institution. For 2018 income limits and more information, visit www.irs.gov/EIC. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.
Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.
Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.ssa.gov.
Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.
Charitable deduction. If you had more than one employer in 2018 and more than \$7,000.00 in social security and/or Tier 1 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 railroad employer and more than \$4,674.60 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

27057.38	2569.00	
1 Wages, tips, other comp.	2 Federal income tax withheld	
27057.38	1677.50	
3 Social security wages	4 Social security tax withheld	
27057.38	392.39	
5 Medicare wages and tips	6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
ANGELA D. NOE		
Employer's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	27057.38	1233.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form W-2 Copy B To Be Filed With Employee's FEDERAL Tax Return. 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

27057.38	2569.00	
1 Wages, tips, other comp.	2 Federal income tax withheld	
27057.38	1677.50	
3 Social security wages	4 Social security tax withheld	
27057.38	392.39	
5 Medicare wages and tips	6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
ANGELA D. NOE		
Employer's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	27057.38	1233.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form W-2 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

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1 Wages, tips, other comp.	2 Federal income tax withheld	
27057.38	1677.50	
3 Social security wages	4 Social security tax withheld	
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KY 081880	27057.38	1233.00
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Wage and Tax Statement Form W-2 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. 2018 OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

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1 Wages, tips, other comp.	2 Federal income tax withheld	
27057.38	1677.50	
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27057.38	392.39	
5 Medicare wages and tips	6 Medicare tax withheld	
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806		
7 Social security tips	8 Allocated tips	
9 Verification code	10 Dependent care benefits	
11 Nonqualified plans	12a 12b	
13 Statutory employee Retirement plan Third-party sick pay	12c 12d	
14	Employee's SSN	
Employer ID number (EIN) 61-0984900		
Control number		
ANGELA D. NOE		
Employer's name, address, and ZIP code		
15 St. Employer's state ID number	16 State wages, tips, etc.	17 State income tax
KY 081880	27057.38	1233.00
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage and Tax Statement Form W-2 Copy C - For EMPLOYEE'S RECORDS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service		

Instructions for Employee		
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.	You may be required to report this amount on Form 9959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9959.	
Box 4.	This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.	
Box 5.	This amount is not included in box 1, 2, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.	
Box 6.	You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare taxes owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.	
Box 7.	If you are e-filing and if there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and the digits 0-9. This code assists the IRS in validating the W-2 data submitted with your return. This code is not entered on paper-filed returns.	
Box 8.	This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.	
Box 9.	This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non-governmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-101, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.	
Box 10.	The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans; \$21,500 for section 408(a) plans) if you qualify for the 15-year rule explained in Pub. 5711. Deferrals under code G are limited to \$18,500. Deferrals under code H are limited to \$7,000.	
Box 11.	However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(a)(2)(i) and 408(a) SIMPLE plans). 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 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferrals limit must be included in income. See the instructions for Form 1040.	
Box 12.	Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-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 1040. See the Form 1040 instructions.	
B	—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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(a) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.	
E	—Elective deferrals under a section 408(a) salary reduction agreement.	
F	—Elective deferrals under a section 408(k) salary reduction SEP.	
G	—Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan.	
H	—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.	
J	—Nontaxable sick pay information only, not included in box 1, 3, or 5.	
K	—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.	
L	—Substantiated employee business expense reimbursements (group-term life insurance).	
M	—Uncollected social security or RRTA tax on taxable cost of non-employment life insurance over \$40,000 (former employees only). See the Form 1040 instructions.	
N	—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.	
P	—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).	

Q	—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.
R	—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.
S	—Employer salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).
T	—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
V	—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.
W	—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
Y	—Deferrals under a section 408A nonqualified deferred compensation plan.
Z	—Income under a nonqualified deferred compensation plan that fails to satisfy section 424A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.
AA	—Designated Roth contributions under a section 401(k) plan.
BB	—Designated Roth contributions under a section 408(a) plan.
DD	—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.
EE	—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.
FF	—Permitted benefits under a qualified small employer health reimbursement arrangement (QSEHRA).
GH	—Aggregate deferrals under section 83(a) elections as of the close of the calendar year.
Box 13.	If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).
Box 14.	Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.
Note:	Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.
Notice to Employee	
Do you have to file?	Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.
Earned income credit (EIC).	You may be able to take the EIC for 2018 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and one rate. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if earned income or one rate. Workers without children could qualify for a smaller credit. For 2018 income limits and more information, visit irs.gov/EIC . Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.
Clergy and religious workers.	If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.
Corrections.	If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.SSA.gov .
Cost of employer-sponsored health coverage.	If such cost is provided by the employer, the reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.
Credit for excess taxes.	If you had more than one employer in 2018 and more than \$7,960.90 in social security and/or Tier 1 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 railroad employer and more than \$4,674.60 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

33333		a Control number		For Official Use Only ▶ OMB No. 1545-0008			
b Kind of Payer (Check one)		941 <input checked="" type="checkbox"/> Military <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/>		943 <input type="checkbox"/> Medicare govt. emp. <input type="checkbox"/>		944 <input type="checkbox"/>	
Kind of Employer (Check one)		None apply <input type="checkbox"/> State/local non-501c <input type="checkbox"/>		501c non-govt. <input checked="" type="checkbox"/> State/local 501c <input type="checkbox"/>		Federal govt. <input type="checkbox"/>	
Third-party sick pay (Check if applicable) <input type="checkbox"/>		c Total number of Forms W-2 10		d Establishment number		1 Wages, tips, other compensation 359073.22	
e Employer identification number (EIN) 61-0984900		3 Social security wages 362164.15		2 Federal income tax withheld 25328.00		4 Social security tax withheld 22454.25	
f Employer's name BLACK MOUNTAIN UTILITY DIST.		5 Medicare wages and tips 362164.15		6 Medicare tax withheld 5251.61		7 Social security tips	
g Employer's address and ZIP code 609 FOUR MILE ROAD BAXTER KY 40806		9		8 Allocated tips		10 Dependent care benefits	
		11 Nonqualified plans		12a Deferred compensation 3090.93		12b	
		h Other EIN used this year		13 For third-party sick pay use only		14 Income tax withheld by payer of third-party sick pay	
15 State Employer's state ID number KY 081880		16 State wages, tips, etc. 359073.22		17 State income tax 16459.00		18 Local wages, tips, etc.	
19 Local income tax		Employer's contact person		Employer's telephone number		For Official Use Only 0000/1034	
Employer's fax number		Employer's email address					

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

Form **W-3 Transmittal of Wage and Tax Statements** **2019** Department of the Treasury Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA. Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Reminder

Separate instructions. See the 2019 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

Purpose of Form

Complete a Form W-3 Transmittal only when filing paper Copy A of Form(s) W-2, Wage and Tax Statement. Don't file Form W-3 alone. All paper forms must comply with IRS standards and be machine readable. Photocopies are not acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for four years.

E-Filing

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website.

W-2 Online. Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.

File Upload. Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).

W-2 Online fill-in forms or file uploads will be on time if submitted by **January 31, 2020**. For more information, go to www.SSA.gov/bsa. First time filers, select "Register"; returning filers select "Log In."

When To File Paper Forms

Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2020**.

Where To File Paper Forms

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001**

Note: If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Pub. 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

1	49427.33 Wages, tips, other comp.	2	2959.00 Federal income tax withheld		
3	50168.43 Social security wages	4	3110.44 Social security tax withheld		
5	50168.43 Medicare wages and tips	6	727.50 Medicare tax withheld		
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806					
7	Social security tips	8	Allocated tips		
9		10	Dependent care benefits		
11	Nonqualified plans	12a	D 741.10		
		12b			
13	Statutory employee	Retirement plan	Third-party sick pay	12c	
				12d	
14	Employee's social security no. _____ Employer ID number (EIN) 61-0984900 Control number _____				
MICHAEL BREWER					
Employee's name, address, and ZIP code _____ _____ _____					
15	State ID number	16	State wages, tips, etc.	17	State income tax
18	Local wages, tips, etc.	19	Local income tax	20	Locality name
Wage and Tax Statement Form W-2 2019 Copy B This information is being furnished to the IRS. To Be Filed With Employee's FEDERAL Tax Return. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service					

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9		10	Dependent care benefits		
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		12b			
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				12d	
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MICHAEL BREWER					
Employee's name, address, and ZIP code _____ _____ _____					
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		12b			
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MICHAEL BREWER					
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Wage and Tax Statement Form W-2 2019 Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service					

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9		10	Dependent care benefits		
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		12b			
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MICHAEL BREWER					
Employee's name, address, and ZIP code _____ _____ _____					
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Wage and Tax Statement Form W-2 2019 Copy C - For EMPLOYEE'S RECORDS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service					

Instructions for Employee

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. You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.
Box 4. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.
Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.
You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137, you will calculate the social security and Medicare taxes owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.
Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including a section 129 cafeteria plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-121, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.
Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth accounts (AA, BB, and DD) under all plans are generally limited to a total of \$19,000 (\$13,000 if you only have SIMPLE plans; \$22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 871). Deferrals under code G are limited to \$19,000. Deferrals under code H are limited to \$7,000.
However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). 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 3 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 instructions for Form 1040.
Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-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.
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D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.
E—Elective deferrals under a section 403(b) salary reduction agreement.
F—Elective deferrals under a section 408(a)(6) salary reduction SEP.
G—Elective deferrals and employer contributions (including nonexclusive deferrals) to a section 457(b) deferred compensation plan.
H—Elective deferrals to a section 501(c)(18)(B) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.
J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).
K—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.
N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.
P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).
Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.
R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).
T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.
W—Employer contributions including amounts the employee elected to contribute using a section 125 (cafeteria) plan to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
Y—Deferrals under a section 409A nonqualified deferred compensation plan.
Z—Income under a nonqualified deferred compensation plan that failed to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.
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. The amount reported with code DD is not taxable.
EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(a) plan.
FF—Permitted benefits under a qualified small employer health reimbursement arrangement (SHEIRA)—income from qualified equity grants under section 83(i).
GG—Aggregate deferrals under section 83(i) elections as of the close of the calendar year.
Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).
Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.
Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits. Just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.
Earned income credit (EIC). You may be able to take the EIC for 2019 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2019 or if income is earned for services provided while you were an inmate at a penal institution. For 2019 income limits and more information, visit www.irs.gov/EIC. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.
Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.
Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer first. All corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.SSA.gov.
Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.
Credit for excess taxes. If you had more than one employer in 2019 and more than \$8,239.80 in social security and/or Tier 1 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 railroad employer and more than \$4,619.90 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

4404.53 Wages, tips, other comp. Federal income tax withheld
4404.53 Social security wages 273.07 Social security tax withheld
4404.53 Medicare wages and tips 63.82 Medicare tax withheld
BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806
FARI HALL
KY 081880 4404.53 174.00
Wage and Tax Statement Form W-2 2019

4404.53 Wages, tips, other comp. Federal income tax withheld
4404.53 Social security wages 273.07 Social security tax withheld
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BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806
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Wage and Tax Statement Form W-2 2019

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Wage and Tax Statement Form W-2 2019

Wage and Tax Statement Form W-2 2019
To Be Filed With Employee's FEDERAL Tax Return.

Wage and Tax Statement Form W-2 2019
To Be Filed With Employee's State, City, or Local Income Tax Return.

Wage and Tax Statement Form W-2 2019
To Be Filed With Employee's State, City, or Local Income Tax Return.

4404.53 Wages, tips, other comp. Federal income tax withheld
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BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806
EARL HALL
KY 081880 4404.53 174.00
Wage and Tax Statement Form W-2 2019

Instructions for Employee
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 5. You may be required to report this amount on Form 9959, Additional Medicare Tax.
Box 6. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.
Box 8. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.
Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts under a section 125 cafeteria plan).
Box 11. This amount is included in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non-governmental section 457(b) plan, or if included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year.

S - Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).
T - Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.
V - Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.
W - Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).
Y - Deferrals under a section 408A nonqualified deferred compensation plan.
Z - Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.
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. The amount reported with code DD is not taxable.
EE - Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.
FF - Permitted benefits under a qualified small employer health reimbursement arrangement (QSEHRA).
GG - Income from qualified equity grants under section 83(i).
HH - Aggregate deferrals under section 83(e) elections as of the close of the calendar year.
Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).
Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.
Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

1 55752.63 Wages, tips, other comp.	2 4890.00 Federal income tax withheld		
3 55752.63 Social security wages	4 3456.73 Social security tax withheld		
5 55752.63 Medicare wages and tips	6 808.44 Medicare tax withheld		
Employer's name, address, and ZIP code			
BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a	12b	
13 Statutory employee Retirement plan Third-party sick pay	12c	12d	
	14 Employee's social security no.		
	Employer ID number (EIN) 61-0984900 Control number		
RICK HALL			
Employee's name, address, and ZIP code			
15 St. Employer's state ID number KY 081880	16 State wages, tips, etc. 55752.63	17 State income tax 2576.00	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Wage and Tax Statement Copy B		Form W-2 2019	
To Be Filed With Employee's FEDERAL Tax Return.			
OMB No. 1545-0048		Department of the Treasury - Internal Revenue Service	

1 55752.63 Wages, tips, other comp.	2 4890.00 Federal income tax withheld		
3 55752.63 Social security wages	4 3456.73 Social security tax withheld		
5 55752.63 Medicare wages and tips	6 808.44 Medicare tax withheld		
Employer's name, address, and ZIP code			
BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a	12b	
13 Statutory employee Retirement plan Third-party sick pay	12c	12d	
	14 Employee's social security no.		
	Employer ID number (EIN) 61-0984900 Control number		
RICK HALL			
Employee's name, address, and ZIP code			
15 St. Employer's state ID number KY 081880	16 State wages, tips, etc. 55752.63	17 State income tax 2576.00	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Wage and Tax Statement Copy 2		Form W-2 2019	
To Be Filed With Employee's State, City, or Local Income Tax Return.			
OMB No. 1545-0048		Department of the Treasury - Internal Revenue Service	

1 55752.63 Wages, tips, other comp.	2 4890.00 Federal income tax withheld		
3 55752.63 Social security wages	4 3456.73 Social security tax withheld		
5 55752.63 Medicare wages and tips	6 808.44 Medicare tax withheld		
Employer's name, address, and ZIP code			
BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a	12b	
13 Statutory employee Retirement plan Third-party sick pay	12c	12d	
	14 Employee's social security no.		
	Employer ID number (EIN) 61-0984900 Control number		
RICK HALL			
Employee's name, address, and ZIP code			
15 St. Employer's state ID number KY 081880	16 State wages, tips, etc. 55752.63	17 State income tax 2576.00	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Wage and Tax Statement Copy 2		Form W-2 2019	
To Be Filed With Employee's State, City, or Local Income Tax Return.			
OMB No. 1545-0048		Department of the Treasury - Internal Revenue Service	

1 55752.63 Wages, tips, other comp.	2 4890.00 Federal income tax withheld		
3 55752.63 Social security wages	4 3456.73 Social security tax withheld		
5 55752.63 Medicare wages and tips	6 808.44 Medicare tax withheld		
Employer's name, address, and ZIP code			
BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a	12b	
13 Statutory employee Retirement plan Third-party sick pay	12c	12d	
	14 Employee's social security no.		
	Employer ID number (EIN) 61-0984900 Control number		
RICK HALL			
Employee's name, address, and ZIP code			
15 St. Employer's state ID number KY 081880	16 State wages, tips, etc. 55752.63	17 State income tax 2576.00	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Wage and Tax Statement Copy C - For EMPLOYEE'S RECORDS		Form W-2 2019	
This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
OMB No. 1545-0048		Department of the Treasury - Internal Revenue Service	

Instructions for Employee

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. You may be required to report this amount on Form 8859, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8859.

Box 4. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

Box 6. You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137, you will calculate the social security and Medicare taxes owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.

Box 7. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 8. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or non governmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 9. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and G) and designated Roth contributions (codes AA, BB, and CC) under all plans are generally limited to a total of \$19,000 (\$13,000 if you only have SIMPLE plans; \$22,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2019, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). 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 3 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 instructions for Form 1040.

Note: If a year follows code D through H, S, X, AA, BB, or EE, you made a make-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 1040. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Substantiated employee business expense reimbursements (including nonexempt deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

I—Nontaxable sick pay (information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonqualified stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions including amounts the employee elected to contribute using a section 125 (cafeteria) plan to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 408A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 408A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

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. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement.

GG—Income from qualified equity grants under section 83(i).

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2019 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2019 or if income is limited for services provided while you were an inmate at a penal institution. For 2019 income limits and more information, visit www.irs.gov/EIC. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security cards, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2019 and more than \$8,239.80 in social security and/or Tier 1 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 \$4,836.30 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 509, Tax Withholding and Estimated Tax.

1	54971.32	2	2571.00
3	55797.40	4	3459.41
5	55797.40	6	809.04
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips		
8	Allocated tips		
9	10 Dependent care benefits		
11	Nonqualified plans		
12a D		826.08	
12b			
12c			
12d			
14	Employee's social security no.		
Employer ID number (EIN)		61-0984900	
Control number			
OBIE J. YORK			
Employee's name, address, and ZIP code			
15 St	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
	KY 081880	54971.32	2566.00
18	Local wages, tips, etc.	19	Local income tax
		20	Locality name
Wage and Tax Statement Form Copy B W-2 This information is being furnished to the IRS. To Be Filed With Employee's 2019 FEDERAL Tax Return. Department of the Treasury - Internal Revenue Service			

1	54971.32	2	2571.00
3	55797.40	4	3459.41
5	55797.40	6	809.04
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips		
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9	10 Dependent care benefits		
11	Nonqualified plans		
12a D		826.08	
12b			
12c			
12d			
14	Employee's social security no.		
Employer ID number (EIN)		61-0984900	
Control number			
OBIE J. YORK			
Employee's name, address, and ZIP code			
15 St	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
	KY 081880	54971.32	2566.00
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Wage and Tax Statement Form Copy 2 W-2 To Be Filed With Employee's State, 2019 City, or Local Income Tax Return. Department of the Treasury - Internal Revenue Service			

1	54971.32	2	2571.00
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12b			
12c			
12d			
14	Employee's social security no.		
Employer ID number (EIN)		61-0984900	
Control number			
OBIE J. YORK			
Employee's name, address, and ZIP code			
15 St	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
	KY 081880	54971.32	2566.00
18	Local wages, tips, etc.	19	Local income tax
		20	Locality name
Wage and Tax Statement Form Copy 2 W-2 To Be Filed With Employee's State, 2019 City, or Local Income Tax Return. Department of the Treasury - Internal Revenue Service			

1	54971.32	2	2571.00
3	55797.40	4	3459.41
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Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips		
8	Allocated tips		
9	10 Dependent care benefits		
11	Nonqualified plans		
12a D		826.08	
12b			
12c			
12d			
14	Employee's social security no.		
Employer ID number (EIN)		61-0984900	
Control number			
OBIE J. YORK			
Employee's name, address, and ZIP code			
15 St	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
	KY 081880	54971.32	2566.00
18	Local wages, tips, etc.	19	Local income tax
		20	Locality name
Wage and Tax Statement Form Copy C - For EMPLOYEE'S RECORDS W-2 This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. 2019 Department of the Treasury - Internal Revenue Service			

Instructions for Employee

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. You may be required to report this amount on Form 9559, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9559.

Box 4. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tip. On Form 4137, you will calculate the social security and Medicare taxes owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.

Box 6. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 129 cafeteria plan). Any amount over \$5,000 also is included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 7. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nonqualified section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$19,000 (\$13,000 if you only have SIMPLE plans; \$22,000 for section 408(a) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$19,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2019, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(1) and 408(a) SIMPLE plans). 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 3 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 instructions for Form 1040.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you make 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 1040. See the Form 1040 instructions.
- B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(a) arrangement.
- E—Elective deferrals under a section 408(a) salary reduction agreement.
- F—Elective deferrals under a section 408(k) salary reduction SEP.
- G—Elective deferrals and employer contributions (including nonallocable deferrals) to a section 457(b) deferred compensation plan.
- H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.
- J—Nontaxable sick pay information only, not included in box 1, 3, or 5.
- K—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.
- N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.
- P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).
- Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.
- R—Employer contributions to your Archer MSA. Report on Form 8883, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(g) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1 if it is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(a) plan.

BB—Designated Roth contributions under a section 408(a) plan.

DD—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Pension benefits under a qualified small employer health reimbursement arrangement (QSEHRA).

GG—Income from qualified equity grants under section 83.

HH—Aggregate deferrals under section 83(b) elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employer to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2019 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You, or any other person, must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2019 or if income is earned for services provided while you were an inmate at a penal institution. For 2019 income and more information, visit www.irs.gov/efc. Also see Pub. 566, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Codes B, C, and 2 and ask your employer to contact your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credits for excess taxes. If you had more than one employer in 2019 and more than \$8,299.80 in social security and/or Tier 1 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 railroad employer and more than \$4,836.30 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.

1	24464.64	Wages, tips, other comp.	2	1201.00	Federal income tax withheld			
3	24744.64	Social security wages	4	1534.12	Social security tax withheld			
5	24744.64	Medicare wages and tips	6	358.87	Medicare tax withheld			
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806								
7	Social security tips		8	Allocated tips				
9			10	Dependent care benefits				
11	Nonqualified plans		12a	D	60.00			
			12b	D	220.00			
13	Statutory employee	Retirement plan	Third-party sick pay	12c				
				12d				
14	Employee's social security no.							
	Employer ID number (EIN) 61-0984900							
CATHY A. GREEN								
Employee's name, address, and ZIP code								
15	St.	Employer's state ID number	16	State wages, tips, etc.	17	State income tax		
		KY 081880		24464.64		1076.00		
18	Local wages, tips, etc.		19	Local income tax		20	Locality name	
Wage and Tax Statement Form W-2 Copy B This information is being furnished to the IRS. 2019 To Be Filed With Employee's FEDERAL Tax Return. Department of the Treasury - Internal Revenue Service OMB No. 1545-0048								

1	24464.64	Wages, tips, other comp.	2	1201.00	Federal income tax withheld			
3	24744.64	Social security wages	4	1534.12	Social security tax withheld			
5	24744.64	Medicare wages and tips	6	358.87	Medicare tax withheld			
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806								
7	Social security tips		8	Allocated tips				
9			10	Dependent care benefits				
11	Nonqualified plans		12a	D	60.00			
			12b	D	220.00			
13	Statutory employee	Retirement plan	Third-party sick pay	12c				
				12d				
14	Employee's social security no.							
	Employer ID number (EIN) 61-0984900							
CATHY A. GREEN								
Employee's name, address, and ZIP code								
15	St.	Employer's state ID number	16	State wages, tips, etc.	17	State income tax		
		KY 081880		24464.64		1076.00		
18	Local wages, tips, etc.		19	Local income tax		20	Locality name	
Wage and Tax Statement Form W-2 Copy 2 This information is being furnished to the IRS. 2019 To Be Filed With Employee's State, City, or Local Income Tax Return. Department of the Treasury - Internal Revenue Service OMB No. 1545-0048								

1	24464.64	Wages, tips, other comp.	2	1201.00	Federal income tax withheld			
3	24744.64	Social security wages	4	1534.12	Social security tax withheld			
5	24744.64	Medicare wages and tips	6	358.87	Medicare tax withheld			
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806								
7	Social security tips		8	Allocated tips				
9			10	Dependent care benefits				
11	Nonqualified plans		12a	D	60.00			
			12b	D	220.00			
13	Statutory employee	Retirement plan	Third-party sick pay	12c				
				12d				
14	Employee's social security no.							
	Employer ID number (EIN) 61-0984900							
CATHY A. GREEN								
Employee's name, address, and ZIP code								
15	St.	Employer's state ID number	16	State wages, tips, etc.	17	State income tax		
		KY 081880		24464.64		1076.00		
18	Local wages, tips, etc.		19	Local income tax		20	Locality name	
Wage and Tax Statement Form W-2 Copy 2 This information is being furnished to the IRS. 2019 To Be Filed With Employee's State, City, or Local Income Tax Return. Department of the Treasury - Internal Revenue Service OMB No. 1545-0048								

1	24464.64	Wages, tips, other comp.	2	1201.00	Federal income tax withheld			
3	24744.64	Social security wages	4	1534.12	Social security tax withheld			
5	24744.64	Medicare wages and tips	6	358.87	Medicare tax withheld			
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806								
7	Social security tips		8	Allocated tips				
9			10	Dependent care benefits				
11	Nonqualified plans		12a	D	60.00			
			12b	D	220.00			
13	Statutory employee	Retirement plan	Third-party sick pay	12c				
				12d				
14	Employee's social security no.							
	Employer ID number (EIN) 61-0984900							
CATHY A. GREEN								
Employee's name, address, and ZIP code								
15	St.	Employer's state ID number	16	State wages, tips, etc.	17	State income tax		
		KY 081880		24464.64		1076.00		
18	Local wages, tips, etc.		19	Local income tax		20	Locality name	
Wage and Tax Statement Form W-2 Copy C - For EMPLOYEE'S RECORDS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. 2019 Department of the Treasury - Internal Revenue Service OMB No. 1545-0048								

Instructions for Employee

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. You may be required to report this amount on Form 9999, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9999.

Box 4. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 8. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137, you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.

Box 10. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a non-qualified deferred compensation or hardship reimbursement section 402(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year; your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and CC) under all plans are generally limited to a total of \$19,000 (\$13,000 if you only have SIMPLE plans; \$22,000 for section 403(b) plans) if you qualify for the 15-year rule explained in Pub. 5711. Deferrals under code G are limited to \$19,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2019, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(a) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code S, the limit on elective deferrals may be higher for the last 3 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 instructions for Form 1040.

Note: If you file rollover code D through H, S, Y, AA, BB, or EE, you made a make-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 1040. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

O—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2019 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on your income and family situation. You may not claim the credit for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2019 or if income is earned for services provided while you were an inmate at a penal institution. For 2019 income limits and more information, visit www.irs.gov/efc. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct boxes B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at an SSA office or by calling 800-772-1213. You also may visit the SSA website at www.ssa.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2019 and more than \$8,200 in social security and/or Tier 1 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 railroad employer and more than \$4,550 in Tier 2 RRTA taxes withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 502, Tax Withholding and Estimated Tax.

Form W-2, 2019. Wage and Tax Statement Copy B. Employer: BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD, BAXTER KY 40806. Employee: THOMAS RAY METCALFE. Total wages: 47764.37, Federal tax withheld: 4594.00.

Form W-2, 2019. Wage and Tax Statement Copy 2. Same data as Copy B. Includes additional tax information sections.

Form W-2, 2019. Wage and Tax Statement Copy 2. Same data as Copy B. Includes additional tax information sections.

Instructions for Employee

Detailed instructions for employee regarding wage reporting, tax withheld, and deferral rules. Includes sections for Social Security, Medicare, and Federal Income Tax.

Detailed instructions for employee regarding wage reporting, tax withheld, and deferral rules. Includes sections for Social Security, Medicare, and Federal Income Tax.

Form W-2, 2019. Wage and Tax Statement Copy C - For Employee's Records. Same data as Copy B, but with a different header.

1	28285.53 Wages, tips, other comp.	2	2756.00 Federal income tax withheld
3	28545.53 Social security wages	4	1769.90 Social security tax withheld
5	28545.53 Medicare wages and tips	6	413.89 Medicare tax withheld
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips	8	Allocated tips
9		10	Dependent care benefits
11	Nonqualified plans	12a	D 60.00
		12b	D 200.00
13	Statutory employee Retirement plan Third-party sick pay	12c	
		12d	
14	Employee's social security no.		
	Employer ID number (EIN) 61-0984900		
ANGELA D. NOE			
Employee's name, address, and ZIP code			
15	St. Employer's state ID number KY 081880	16	State wages, tips, etc. 28285.53
		17	State income tax 1288.00
18	Local wages, tips, etc.	19	Local income tax
		20	Locality name
Wage and Tax Statement Form W-2 Copy B This information is being furnished to the IRS. 2019 To Be Filed With Employee's FEDERAL Tax Return. Department of the Treasury - Internal Revenue Service OMB No. 1545-0008			

1	28285.53 Wages, tips, other comp.	2	2756.00 Federal income tax withheld
3	28545.53 Social security wages	4	1769.90 Social security tax withheld
5	28545.53 Medicare wages and tips	6	413.89 Medicare tax withheld
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips	8	Allocated tips
9		10	Dependent care benefits
11	Nonqualified plans	12a	D 60.00
		12b	D 200.00
13	Statutory employee Retirement plan Third-party sick pay	12c	
		12d	
14	Employee's social security no.		
	Employer ID number (EIN) 61-0984900		
ANGELA D. NOE			
Employee's name, address, and ZIP code			
15	St. Employer's state ID number KY 081880	16	State wages, tips, etc. 28285.53
		17	State income tax 1288.00
18	Local wages, tips, etc.	19	Local income tax
		20	Locality name
Wage and Tax Statement Form W-2 Copy 2 This information is being furnished to the IRS. 2019 To Be Filed With Employee's State, City, or Local Income Tax Return. Department of the Treasury - Internal Revenue Service OMB No. 1545-0008			

1	28285.53 Wages, tips, other comp.	2	2756.00 Federal income tax withheld
3	28545.53 Social security wages	4	1769.90 Social security tax withheld
5	28545.53 Medicare wages and tips	6	413.89 Medicare tax withheld
Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips	8	Allocated tips
9		10	Dependent care benefits
11	Nonqualified plans	12a	D 60.00
		12b	D 200.00
13	Statutory employee Retirement plan Third-party sick pay	12c	
		12d	
14	Employee's social security no.		
	Employer ID number (EIN) 61-0984900		
ANGELA D. NOE			
Employee's name, address, and ZIP code			
15	St. Employer's state ID number KY 081880	16	State wages, tips, etc. 28285.53
		17	State income tax 1288.00
18	Local wages, tips, etc.	19	Local income tax
		20	Locality name
Wage and Tax Statement Form W-2 Copy 2 This information is being furnished to the IRS. 2019 To Be Filed With Employee's State, City, or Local Income Tax Return. Department of the Treasury - Internal Revenue Service OMB No. 1545-0008			

1	28285.53 Wages, tips, other comp.	2	2756.00 Federal income tax withheld
3	28545.53 Social security wages	4	1769.90 Social security tax withheld
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Employer's name, address, and ZIP code BLACK MOUNTAIN UTILITY DIST. 609 FOUR MILE ROAD BAXTER KY 40806			
7	Social security tips	8	Allocated tips
9		10	Dependent care benefits
11	Nonqualified plans	12a	D 60.00
		12b	D 200.00
13	Statutory employee Retirement plan Third-party sick pay	12c	
		12d	
14	Employee's social security no.		
	Employer ID number (EIN) 61-0984900		
ANGELA D. NOE			
Employee's name, address, and ZIP code			
15	St. Employer's state ID number KY 081880	16	State wages, tips, etc. 28285.53
		17	State income tax 1288.00
18	Local wages, tips, etc.	19	Local income tax
		20	Locality name
Wage and Tax Statement Form W-2 Copy C - For EMPLOYEE'S RECORDS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. 2019 Department of the Treasury - Internal Revenue Service OMB No. 1545-0008			

Instructions for Employee

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. You may be required to report this amount on Form 9559, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 9559.

Box 4. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 5. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

Box 6. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

Box 7. You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137, you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record used to figure your benefits.

Box 8. This amount includes 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 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 9. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nonqualified section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year; if you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments with the Social Security Administration and give you a copy.

Box 10. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$19,000 (\$13,000 if you only have SIMPLE plans; \$22,000 for section 408(a) plans) if you qualify for the 15-year rule explained in Pub. 571. Deferrals under code G are limited to \$10,000. Deferrals under code H are limited to \$7,000.

Box 11. However, if you were at least age 50 in 2019, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(1) and 408(a) SIMPLE plans). 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 3 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 instructions for Form 1040.

Box 12. If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-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 1040. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See 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) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 408(a) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonexcess deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See 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). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces not included in box 1, 3, or 5.

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount.

R—Employer contributions to your Archer MSA Report on Form 8883, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock options (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 cafeteria plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement (QSEHRA).

GG—Income from qualified equity grants under section 83(i).

HH—Aggregate deferrals under section 853 elections as of the close of the calendar year.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employees use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2019 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and your employer must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2019 or if income is earned for services provided while you were an inmate at a penal institution. For 2019 income limits and more information, visit www.irs.gov/efc. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c with the Social Security Administration, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You also may visit the SSA website at www.ssa.gov.

Cost of employer-sponsored health coverage. If such cost is provided by the employer, the reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2019 and more than \$3,298.80 in excess social security and Tier 1 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 railroad employer and more than \$4,836.30 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 instructions and Pub. 505, Tax Withholding and Estimated Tax.