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 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 2014 if your adjusted gross income (AGI) does not exceed the specified amount. For 2014, this amount is $50,200 for married filing jointly or $25,100 for all other taxpayers. If your AGI does not exceed this amount, you may file Form 8863 to claim an earned income credit.

In some cases, you may be able to claim a credit for a variety of federal income tax. If you had more than one railroad employer and more than $5,226 in Tier 2 RTA tax was withheld, you may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employee

Box 1. Enter the amount on the line of your tax rate.
Box 2. Enter the amount on the federal income tax rate.
Box 3. Enter the amount on the state income tax rate.
Box 4. Enter the amount on the line of your social security benefit rate.
Box 5. Enter the amount on the line of your Medicare benefit rate.

Instructions for Employee (continued from back of Copy B)

However, if you were at least age 65 in 2015, your employer may have been able to make an additional contribution of up to $5,500 ($2,250 for each spouse filing a separate return) under a section 401(k) (plan) or simple plan. For some contributions, an employer may make a non-deductible contribution to a section 401(k) plan or simple plan. If you were at least age 59 1/2 in 2015, your employer may have been able to make an additional postretirement contribution of up to $5,500 ($2,250 for each spouse filing a separate return) under a section 403(b) (plan) or simple plan. If you were at least age 65 in 2015, your employer may have been able to make an additional postretirement contribution of up to $5,500 ($2,250 for each spouse filing a separate return) under a section 403(b) (plan) or simple plan.

V. Income from sources of nonstatutory stock option(s) (covered in cases 1, 3, 4, 5, 6, 7, 8, and 9).

W. Value of property included in gross income in cases 1, 3, 4, 5, 6, 7, 8, and 9.

X. Value of property included in gross income in cases 1, 3, 4, 5, 6, 7, 8, and 9.

Y. Value of property included in gross income in cases 1, 3, 4, 5, 6, 7, 8, and 9.

Z. Value of property included in gross income in cases 1, 3, 4, 5, 6, 7, 8, and 9.

Note: If a property is not at least age 65 in 2015, your employer may have been able to make an additional postretirement contribution of up to $5,500 ($2,250 for each spouse filing a separate return) under a section 401(k) (plan) or simple plan. If you were at least age 65 in 2015, your employer may have been able to make an additional postretirement contribution of up to $5,500 ($2,250 for each spouse filing a separate return) under a section 403(b) (plan) or simple plan.

Also see Notice to Employee on Form 1099-Misc.