

## ***Attention!***

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Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

a Control number		22222	Void <input type="checkbox"/>	For Official Use Only ► OMB No. 1545-0008					
b Employer's identification number		1 Wages, tips, other compensation		2 Federal income tax withheld					
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld					
		5 Medicare wages and tips		6 Medicare tax withheld					
		7 Social security tips		8 Allocated tips					
d Employee's social security number		9 Advance EIC payment		10 Dependent care benefits					
e Employee's name (first, middle initial, last)		11 Nonqualified plans		12 Benefits included in box 1					
		13 See Instrs. for box 13		14 Other					
f Employee's address and ZIP code		15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
		16 State Employer's state I.D. No.		17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax	

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1996**  
Copy A For Social Security Administration

For Paperwork Reduction Act Notice, see separate instructions.

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<b>a</b> Control number		OMB No. 1545-0008				
<b>b</b> Employer's identification number			<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld		
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages	<b>4</b> Social security tax withheld		
			<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld		
			<b>7</b> Social security tips	<b>8</b> Allocated tips		
<b>d</b> Employee's social security number			<b>9</b> Advance EIC payment	<b>10</b> Dependent care benefits		
<b>e</b> Employee's name, address, and ZIP code			<b>11</b> Nonqualified plans	<b>12</b> Benefits included in box 1		
			<b>13</b>	<b>14</b> Other		
			<b>15</b> Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>
<b>16</b> State	Employer's state I.D. No.	<b>17</b> State wages, tips, etc.	<b>18</b> State income tax	<b>19</b> Locality name	<b>20</b> Local wages, tips, etc.	<b>21</b> Local income tax

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1996**  
 Copy 1 For State, City, or Local Tax Department



5 WA

a Control number		OMB No. 1545-0008					
b Employer's identification number		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Employer's social security number		9 Advance EIC payment		10 Dependent care benefits			
e Employer's name, address, and ZIP code		11 Nonqualified plans		12 Benefits included in box 1			
		13 See Instrs. for box 13		14 Other			
		15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax	

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1996**

Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.



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<b>a</b> Control number		OMB No. 1545-0008					This information is being furnished to the Internal Revenue Service. 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.	
<b>b</b> Employer's identification number			<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld			
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages		<b>4</b> Social security tax withheld			
			<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld			
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<b>e</b> Employee's name, address, and ZIP code			<b>11</b> Nonqualified plans		<b>12</b> Benefits included in box 1			
			<b>13</b> See Instrs. for box 13		<b>14</b> Other			
			<b>15</b> Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>
<b>16</b> State	Employer's state I.D. No.	<b>17</b> State wages, tips, etc.	<b>18</b> State income tax	<b>19</b> Locality name	<b>20</b> Local wages, tips, etc.	<b>21</b> Local income tax		
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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1996**

Copy C For EMPLOYEE'S RECORDS (See Notice on back.)



5 WA

## Notice to Employee

**Refund.**—Even if you do not have to file a tax return, you should file to get a refund if box 2 shows Federal income tax withheld, or if you can take the earned income credit.

**Earned Income Credit (EIC).**—You must file a tax return if any amount is shown in box 9.

You may be able to take the EIC for 1996 if (1) you do not have a qualifying child and you earned less than \$9,500, (2) you have one qualifying child and you earned less than \$25,078, or (3) you have more than one qualifying child with valid SSNs and you earned less than \$28,495. Also, you cannot claim the EIC if you have more than \$2,350 in investment income. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.** If you have at least one qualifying child, you may get as much as \$1,291 of the EIC in advance by completing Form W-5.

**Caution:** *At the time this notice was printed, Congress was considering changes to the EIC. See your 1996 income tax return instructions and Pub. 596 for a detailed explanation of EIC and any changes made to it. You can get these items by calling 1-800-TAX-FORM (829-3676).*

**Corrections.**—If your name, social security number (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**, Statement of Corrected Income and Tax Amounts, with the Social Security Administration (SSA) to correct any name, amount, or SSN error reported to the SSA on Copy A of Form W-2. If your name and SSN are correct but are not the same as shown on your social security card, you should ask for a new card at any Social Security office or call 1-800-SSA-1213.

**Credit for Excess Taxes.**—If more than one employer paid you wages during 1996 and

more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you may claim the excess as a credit against your Federal income tax. See your income tax return instructions.

**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 8.**—This amount is **not** included in boxes 1, 5, or 7. For information on how to report tips on your tax return, see your tax return instructions.

**Box 9.**—Enter this amount on the advance earned income credit payment line of your tax return.

**Box 10.**—This amount is the total dependent care benefits your employer paid to you (or incurred on your behalf). Any amount over \$5,000 is included in box 1. This amount may be taxable unless you complete Schedule 2 of Form 1040A or Form 2441.

**Box 11.**—This amount is a distribution made to you from a nonqualified deferred compensation or section 457 plan and is included in box 1. Or, it may be a contribution by your employer to a nonqualified deferred compensation plan that is included in box 3 and/or 5.

**Box 12.**—You may be able to deduct expenses that are related to fringe benefits; see the instructions for your tax return.

**Box 13.**—The following list explains the codes shown in box 13. You may need this information to complete your tax return.

**A**—Uncollected social security tax on tips (see "Total tax" in Form 1040 instructions)

**B**—Uncollected Medicare tax on tips (see "Total tax" in Form 1040 instructions)

**C**—Cost of group-term life insurance coverage over \$50,000

**D**—Elective deferrals to a section 401(k) cash or deferred arrangement

**E**—Elective deferrals to a section 403(b) salary reduction agreement

**F**—Elective deferrals to a section 408(k)(6) salary reduction SEP

**G**—Elective and nonelective deferrals to a section 457(b) deferred compensation plan

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

**J**—Sick pay not includible as income

**K**—Tax on excess golden parachute payments

**L**—Nontaxable part of employee business expense reimbursements

**M**—Uncollected social security tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see Form 1040 instructions)

**N**—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see Form 1040 instructions)

**P**—Excludable moving expense reimbursements

**Q**—Military employee basic quarters, subsistence, and combat pay

**Box 15.**—If the "Pension plan" box is checked, special limits may apply to the amount of IRA contributions you may deduct. If the "Deferred compensation" box is checked, the elective deferrals in box 13 (for all employers, and for all such plans to which you belong) are generally limited to \$9,500. Elective deferrals for section 403(b) contracts are limited to \$9,500 (\$12,500 in limited circumstances, see Pub. 571). The limit for section 457(b) plans is \$7,500. Amounts over that must be included in income. See instructions for Form 1040.

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<b>16</b> State	Employer's state I.D. No.	<b>17</b> State wages, tips, etc.	<b>18</b> State income tax	<b>19</b> Locality name	<b>20</b> Local wages, tips, etc.	<b>21</b> Local income tax

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1996**

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return



5 WA

<b>a</b> Control number		OMB No. 1545-0008				
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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1996**  
 Copy D For Employer

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 see separate instructions.



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