•	Control number	222	22	For Official Use Only ► 0MB No. 1545-000	8								:
2	Employer's name, add	lress, and Z	ZIP code			6 Sta em	atutory iployee 1	Deceased	Pens plan		942 emp.	Subtotal Del	erred Void npensation
						7	Allocat	ed tips	<u> </u>		8 Adva	ice EIC p	ayment
						9	Federa	il incom	e ta>	withheld	10 Wages	, tips, other	compensation
3	Employer's identification nu	umber 4	Employ	er's state I.D.	number	11 :	Social	security	tax	withheld	12 Socia	l security	wages
5	Employee's social security r	number				13	Social	security	/ tips		14 Medi	care wag	es and tips
19a	Employee's name (firs	st, middle, l	last)			15	Medica	are tax v	with	neld	16 Nonq	ualified p	lans
19ь	Employee's address a	nd ZIP code	e			17 :	See Ins	strs. for	Forr	n W-2	18 Othe		-
20		21				22	Depen	dent cai	re be	enefits	23 Bene	fits incluc	led in Box 10
24	State income tax 25	State wages,	, tips, etc.	26 Name of	state	27	Local ii	ncome t	ax	28 Local wa	ges, tips, et	29 Na	me of locality
												Internell	

Copy A For Social Security Administration

Department of the Treasury-Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

For Paperwork Reduction Act Notice, see separate instructions.

Do NOT Cut or Separate Forms on This Page

1	Control number	55555	For Official Use Only ► OMB No. 1545-0008							
2	Employer's name, add	tress, and ZIP code			nployee		egal ep.	942 Sul emp.	ototal Deferred compensatio	void
				7	Allocated tips	<u> </u>		8 Advanc	e EIC paymer	it
				9	Federal income	e tax withh	eld	10 Wages, ti	ps, other compe	nsation
3	Employer's identification n	umber 4 Emplo	yer's state I.D. number	11	Social security	tax withhe	eld	12 Social s	ecurity wages	5
5	Employee's social security	number		13	Social security	tips		14 Medica	re wages and	l tips
19a	Employee's name (firs	st, middle, last) 🔤		15	Medicare tax w	vithheld		16 Nonqua	lified plans	
19b	• Employee's address a	nd ZIP code		17	See Instrs. for	Form W-2		18 Other		
20		21		22	Dependent car	e benefits		23 Benefit	s included in	Box 10
24	State income tax 25	State wages, tips, etc.	26 Name of state	27	Local income t	ax 28 Lo	cal wag	ges, tips, etc.	29 Name of	locality

Copy A For Social Security Administration

Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

For Paperwork Reduction Act Notice, see separate instructions.

1	Control number							
			OMB No. 1545-0008					
2	Employer's name, ad	dress, and ZIP code		6 Statutory employee		ension Legal an rep.	942 Su emp.	btotal Deferred Void compensation
				7 Alloca	ated tips		8 Advand	e EIC payment
				9 Feder	ral income	tax withheld	10 Wages, t	ips, other compensation
3	Employer's identification r	number 4 Emplo	yer's state I.D. number	11 Socia	I security ta	ax withheld	12 Social s	security wages
5	Employee's social security	number		13 Socia	l security ti	ps	14 Medica	are wages and tips
19	Employee's name, ad	Idress, and ZIP code	•	15 Medi	care tax wi	thheld	16 Nonqu	alified plans
				17			18 Other	
20		21		22 Depe	ndent care	benefits	23 Benefit	ts included in Box 10
24	State income tax 25	State wages, tips, etc.	26 Name of state	27 Local	income tax	28 Local wa	ages, tips, etc.	29 Name of locality

Copy 1 For State, City, or Local Tax Department

Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

Employee's and employer's copy compared

1	Control number							
			OMB No. 1545-0008					
2	Employer's name, a	ddress, and ZIP code		6 Statutory employee		Pension Legal Dian rep.	942 Su emp.	btotal Deferred Void compensation
				7 Alloca	ated tips		8 Advanc	e EIC payment
				9 Feder	ral income	tax withheld	10 Wages, t	ips, other compensation
3	Employer's identification	number 4 Emplo	yer's state I.D. number	11 Socia	l security t	ax withheld	12 Social s	security wages
5	Employee's social securit	ty number		13 Socia	l security t	ips	14 Medica	ire wages and tips
19	Employee's name, a	address, and ZIP code)	15 Medi	care tax w	ithheld	16 Nonqua	alified plans
				17			18 Other	
20		21		22 Depe	ndent care	benefits	23 Benefit	ts included in Box 10
24	State income tax 2!	5 State wages, tips, etc.	26 Name of state	27 Local	income ta	x 28 Local w	ages, tips, etc.	29 Name of locality

Copy 1 For State, City, or Local Tax Department

Department of the Treasury—Internal Revenue Service

1	Control number								
			OMB No. 1545-0008						
2	Employer's name, ad	ddress, and ZIP code		6 Statutor employe 7 Alloc		Pension plan	Legal rep.	emp.	btotal Deferred Void compensation
				9 Fed	eral income	e tax wit	hheld:	10 Wages, t	ips, other compensation
3	Employer's identification	number 4 Emplo	yer's state I.D. number	11 Soci	al security	tax with	nheld	12 Socials	security wages
5	Employee's social security	y number		13 Soci	al security	tips		14 Medica	are wages and tips
19	Employee's name, a	ddress, and ZIP code	3	15 Mec	licare tax w	vithheld	1	16 Nonqu	alified plans
				17 See	Instrs. for E	3ox 17		18 Other	
20		21		22 Dep	endent care	e benef	its	23 Benefit	ts included in Box 10
24	State income tax 25	State wages, tips, etc.	26 Name of state	27 Loca	il income ta	ax 28	Local wa	ges, tips, etc.	29 Name of locality

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

Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

This information is being furnished to the Internal Revenue Service.

1	Control number								
			OMB No. 1545-0008						
2	Employer's name, a	ddress, and ZIP code		6 Statutory Deceased Pension Legal employee plan rep. 942 Subtotal Deferred emp. compens 7 Allocated tips 8 Advance EIC paym					
				9 Feder	ral income t	ax withheld	10 Wages, t	ips, other compensation	
3	Employer's identification	number 4 Emplo	yer's state I.D. number	11 Socia	l security ta	x withheld	12 Social s	security wages	
5	Employee's social securit	y number		13 Socia	l security tip	os	14 Medica	are wages and tips	
19	Employee's name, a	ddress, and ZIP code)	15 Medi	care tax wit	hheld	16 Nonqui	alified plans	
				17 See Ir	nstrs. for Bo	x 17	18 Other		
20		21		22 Deper	ndent care l	penefits	23 Benefit	ts included in Box 10	
24	State income tax 2!	5 State wages, tips, etc.	26 Name of state	27 Local	income tax	28 Local wa	ages, tips, etc.	29 Name of locality	

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

Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

This information is being furnished to the Internal Revenue Service.

1	1 Control number Control number 0MB No. 1545-0008 0MB 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.										
2	Employer's name, ac	I Idress, and ZIP code		on you	6 Statutory employee	Deceased	Pension plan	Legal rep.	942 Si emp.	ubtotal Deferred Void compensation	 I
					7 Alloca 9 Feder	ated tips	e tax wi	thheld		ce EIC payment	<u></u> า
3	Employer's identification	number 4 Emplo	yer's state I.D. nu	ımber	11 Social	security	tax wit	hheld	12 Social	security wages	
5	Employee's social security	/ number	• • • • • • • • • • • • • • • • • • • •	•••••	13 Social	security	tips		14 Medica	are wages and tips	
19	Employee's name, ac	ddress, and ZIP code	•		15 Medic	are tax v	withhel	d	16 Nonqu	alified plans	
					17 See Ir	nstrs. for	Box 17	7	18 Other		
20		21			22 Deper	ndent car	e bene	fits	23 Benefi	ts included in Box 1	0
24	State income tax 25	State wages, tips, etc.	26 Name of sta	te	27 Local	income ta	ax 28	Local wa	ges, tips, etc.	29 Name of locali	ty
Сору	C For EMPLOYEE'S	RECORDS (See N	otice on back.)				Departm	ent of the	e Treasury—	Internal Revenue Servi	ice

Form W-2 Wage and Tax Statement 1991

1	Control number Control number 0MB 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.										
2	Employer's name, a	ddress, and ZIP code		6 Statutory employee 7 Alloca 9 Feder		Pension plan	Legal rep.	emp. 8 Advane	ibitotal Deferred compensa ce EIC payme	ent	
3	Employer's identification	number 4 Emplo	ımber	11 Social security tax withheld				12 Social security wages			
5	Employee's social securit	y number	• • • • • • • •	13 Social security tips				14 Medica	are wages ar	nd tips	
19	Employee's name, a	ddress, and ZIP code	; ;		15 Medicare tax withheld 16 Nonqualified p						
					17 See li	nstrs. for	Box 17		18 Other		
20			22 Deper	ndent car	e benefi	ts	23 Benefi	ts included ir	Box 10		
24	State income tax 25	ite	27 Local	income t	ax 28 1	Local wa	iges, tips, etc.	29 Name o	of locality		
						· · · · · · · · · · · · · · · ·					

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

Department of the Treasury---Internal Revenue Service

Notice to Employee:

Getting a Refund. ---- Even if you do not have to file a tax return, you should file to get a refund if Box 9 shows Federal income tax withheld, or if you can take the earned income credit.

Earned Income Credit. --- You must file a tax return if any amount is shown in Box 8.

For 1991, if your income is less than \$21,245 and you have one qualifying child, you may qualify for an earned income credit (EIC) up to \$1,192. If your income is less than \$21,245 and you have two or more qualifying children, you may qualify for an earned income credit up to \$1,235. Any EIC that is more than your tax liability is refunded to you, but ONLY if you file a tax return. For example, if you have no tax liability and qualify for a \$300 EIC, you can get \$300, but only if you file a tax return. The 1991 instructions for Forms 1040 and 1040A, and Pub. 596, explain the EIC in more detail. You can get the instructions and the publication by calling toll-free 1-800-829-3676.

Making Corrections. - If your name, social security number, or address is incorrect, correct Copies B, C, and 2. Ask your employer to correct your employment record. If your name and number 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.

If any of the dollar amounts are incorrect, ask your employer for a Form W-2c, Statement of Corrected Income and Tax Amounts. If you already filed a return and the information from this Form W-2 was not included, amend your income tax return by filing Form 1040X.

Credit for Excess Social Security Tax.---If more than one employer paid you wages during 1991 and more than the maximum

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Credit for Excess Social Security Tax.more than one employer paid you wages during 1991 and more than the maximum social security employee tax, Medicare tax, railroad retirement (RRTA) tax, or combined social security, Medicare, and RRTA tax was withheld, you may claim the excess as a credit against your Federal income tax. See your income tax return instructions.

-If the "Pension plan" box is Box 6.marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is marked, the elective deferrals shown in Box 17 (for all employers, and for all such plans to which you belong) are generally limited to \$7,979 (\$9,500 for certain section 403(b) contracts and \$7,500 for section 457 plans). Amounts over that must be included in income

Caution: The elective deferral dollar limitation of \$7,979 is subject to change for 1991.

Box 7.---For information on how to report tips on your tax return, see the instructions for Form 1040, 1040A, or 1040EZ. The amount of allocated tips is not included in Box 10.

Box 16.—Any amount in Box 16 is a distribution made to you from a nongualified deferred compensation plan. This amount is also included in Box 10 and is taxable for Federal income tax purposes.

Box 17.—If there is an amount in Box 17, there should be a code (letter) next to it. You can find out what the code means from the list below. You may need this information to complete your tax return. The codes are:

-Uncollected social security tax on tips (See your Form 1040 instructions for how to pay this tax.)

B----Uncollected Medicare tax on tips (See your Form 1040 instructions for how to pay this tax.)

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

- -Section 401(k) contributions D-
- F--Section 403(b) contributions F
- Section 408(k)(6) contributions
- G -Section 457 contributions н
- -Section 501(c)(18)(D) contributions -Sick pay not includible as income

K--Tax on excess golden parachute payments

-Nontaxable part of employee business 1.expense reimbursements

M-Uncollected social security tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (See your Form 1040 instructions for how to pay ťhis tax.)

N-Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (See your Form 1040 instructions for how to pay this tax.)

Box 22.—The amount in this box is the total amount of dependent care benefits your employer paid to you (or incurred on your behalf). Any amount over \$5,000 has been included in Box 10. Also, if you are claiming the credit for child and dependent care expenses, you must use this amount to determine the amount of credit you are able to claim. See the instructions for Form 1040 and 1040A.

Box 23.—This amount has already been included as wages in Box 10. Do not add this amount to Box 10. If there is an amount in Box 23, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your income tax return.

social security employee tax, Medicare tax, railroad retirement (RRTA) tax, or combined social security, Medicare, 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 6 .- If the "Pension plan" box is marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is marked, the elective deferrals shown in Box 17 (for all employers, and for all such plans to which you belong) are generally limited to \$7,979 (\$9,500 for certain section 403(b) contracts and \$7,500 for section 457 plans). Amounts over that must be included in income.

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-Section 401(k) contributions D.

F Section 403(b) contributions

Section 408(k)(6) contributions F

G Section 457 contributions

-Section 501(c)(18)(D) contributions н Sick pay not includible as income

K Tax on excess golden parachute

payments

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1	Control number								
			OMB No. 1545-0008						
2	Employer's name, ad	dress, and ZIP code		6 Statuto employ	ry Deceased	Pensu plan	on Legal rep.	942 Sul emp.	ototal Deferred Void compensation
							Ő		
				7 Allo	cated tips			8 Advanc	e EIC payment
				9 Fed	leral incom	ne tax	withheld	10 Wages, ti	ps, other compensation
3	Employer's identification i	number 4 Employ	ver's state I.D. number	11 Soc	ial security	y tax v	withheld	12 Social s	ecurity wages
5	Employee's social security	number		13 Soc	ial securit <u>i</u>	y tips		14 Medica	re wages and tips
19	Employee's name, ac	dress, and ZIP code)	15 Me	dicare tax	withh	eld	16 Nonqua	alified plans
				17				18 Other	
20		21			bendent ca				s included in Box 10
24	State income tax 25	State wages, tips, etc.	26 Name of state	27 Loc	al income	tax 2	28 Local wa	ges, tips, etc.	29 Name of locality

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

Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

Employee's and employer's copy compared

1	Control number									
			OMB No. 1545-0008							
2	Employer's name, ad	dress, and ZIP code		6 Statutory employee	Deceased I		Legal rep.	942 Sul emp.	ototal Deferred compensatior	Void
				7 Alloca	ated tips			8 Advanc	e EIC payment	:
				9 Fede	ral income	tax with	held	10 Wages, ti	ps, other compen	sation
3	Employer's identification	number 4 Employ	ver's state I.D. number	11 Socia	I security t	tax with	neld	12 Social s	ecurity wages	
5	Employee's social security	/ number	•••••	13 Socia	al security t	tips		14 Medica	re wages and t	ips
19	Employee's name, ac	ddress, and ZIP code	•	15 Medi	icare tax wi	ithheld		16 Nonqua	alified plans	
				17				18 Other		
20		21		22 Depe	endent care	e benefit	S	23 Benefit	s included in E	Box 10
24	State income tax 25	State wages, tips, etc.	26 Name of state	27 Loca	income ta	ax 28 L	.ocal wa	iges, tips, etc.	29 Name of I	ocality

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

Department of the Treasury-Internal Revenue Service

1	Control number							
			OMB No. 1545-0008					
2	Employer's name, ad	dress, and ZIP code	• • • • • • • • • • • • • • • • • • •	6 Statutory employee		ension Legal an rep.	942 Su emp.	btotal Deferred Void compensation
				7 Alloca	ated tips		8 Advand	e EIC payment
				9 Feder	ral income t	tax withheld	10 Wages, t	ips, other compensation
3	Employer's identification	number <mark>4</mark> Emplo	yer's state I.D. number	11 Socia	l security ta	ax withheld	12 Social	security wages
5	Employee's social security	number		13 Socia	I security ti	ps	14 Medica	are wages and tips
19	Employee's name, ac	Idress, and ZIP code)	15 Medi	care tax wit	thheld	16 Nonqu	alified plans
				17 See 1	nstrs. for F	Form W-2	18 Other	
20 /////		21		22 Depe	ndent care l	benefits	23 Benefit	ts included in Box 10
24	State income tax 25	State wages, tips, etc.	26 Name of state	27 Local	income tax	28 Local wa	ages, tips, etc.	29 Name of locality

Copy D For Employer

Department of the Treasury-Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

1	Control number							
			OMB No. 1545-0008					
2	Employer's name, a	ddress, and ZIP code	:	6 Statutory employee		Pension Legal plan rep.	emp.	btotal Deferred Void compensation
				7 Alloca	•			e EIC payment
				9 Feder	ral income	tax withheld	10 Wages, t	ips, other compensation
3	Employer's identification	number 4 Emplo	yer's state I.D. number	11 Socia	l security 1	tax withheld	12 Social s	security wages
5	Employee's social securit	y number		13 Socia	I security (tips	14 Medica	ire wages and tips
19	Employee's name, a	ddress, and ZIP code	9	15 Medi	care tax w	vithheld	16 Nonqu	alified plans
				17 See	nstrs. for	Form W-2	18 Other	
20		21		22 Depe	ndent care	e benefits	23 Benefit	s included in Box 10
24	State income tax 25	5 State wages, tips, etc.	26 Name of state	27 Local	income ta	ax 28 Local wa	ages, tips, etc.	29 Name of locality

Copy D For Employer

Department of the Treasury-Internal Revenue Service