1	Control number	2	5555	For Paperwork Reduction Ac Notice, see separate instruct OMB No. 1545-0008	ct For Official ctions Use Only ▶	-
2	Employer's name	, address, a	and ZIP code		6 Statutory Deceased Pension Legal 942 Subtotal Deferred employee plan rep. emp. compensation	Void n
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3	Employer's identificat	ion number	4 Employer	's state I.D. number	11 Social security tax withheld 12 Social security wages	
5	Employee's social secur	ity number			13 Social security tips 14 Nonqualified plans	
19a	Employee's name	(first, mid	dle, last)		15 Dependent care benefits 16 Fringe benefits incl. in	Box 10
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24	State income tax	25 State wa	ages, tips, etc.	26 Name of state	27 Local income tax 28 Local wages, tips, etc. 29 Name of I	ocality
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Copy A For Social Security Administration

Dept. of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1990

Do NOT Cut or Separate Forms on This Page

1	Control number	55555	For Paperwork Reduction Act Notice, see separate instruction OMB No. 1545-0008	ons For Official Use Only ▶			
2	Employer's name	, address, and ZIP code	9	6 Statutory Deceased Penemployee plan	ision Legal n rep.	942 Subl emp.	otal Deferred Voic compensation
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24	State income tax	25 State wages, tips, etc.	26 Name of state	27 Local income tax	28 Local wa	iges, tips, etc.	29 Name of locali

Copy A For Social Security Administration

Dept. of the Treasury—Internal Revenue Service

1 Control r	number		ONAD N - 1545 0000		
2 Employe	r's name, addres	s, and ZIP code	OMB No. 1545-0008		Legal 942 Subtotal Deferred Void rep. compensation
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19 Employe	e's name, addres	s and ZIP code		15 Dependent care benefit:	s 16 Fringe benefits incl. in Box 10
				17	18 Other

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Copy 1 For State, City, or Local Tax Department

Dept. of the Treasury—Internal Revenue Service

23

Form W-2 Wage and Tax Statement 1990

Employee's and employer's copy compared

1	Control number				_							
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24	State income tax	25 State w	ages, tips, etc.	26 Name of	state	27 Local inc	come tax 2	8 Local wa	ges, tips, etc.	29 Name of locality		

Copy B To be filed with employee's FEDERAL tax return

Dept. of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1990

This information is being furnished to the Internal Revenue Service.

1	Control number											
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24	State income tax	25 State w	ages, tips, etc.	26 Name o	f state	27 Local	income i	tax	28 Local w	ages, tips, etc.	29 Name	of locality

Copy B To be filed with employee's FEDERAL tax return

Dept. of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1990

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Copy C For EMPLOYEE'S RECORDS

Dept. of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1990

This information is being furnished to the Internal Revenue Service.

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1	1	Control number												
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Copy C For EMPLOYEE'S RECORDS

Dept. of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1990

Notice to Employee:

Which Copies To File.—File Copy B of this form with your 1990 Federal income tax return. Attach Copy 2 to your state or local return. Keep Copy C for your records.

Getting a Refund.—Even if you do not have to file a tax return, you should file to get a refund if Federal income tax was withheld in Box 9, 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, Advance EIC (earned income credit) payment.

For 1990, if your income is less than \$20,264, and at least one child lives with you in a home in the U.S., you may qualify for the earned income credit (EIC). For 1990, the EIC can be as much as \$953. 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 1990 instructions for Forms 1040 and 1040A, and Pub. 596, explain the EIC in more detail. You can get the instructions and the publication from IRS offices by calling the toll-free number listed in your telephone directory.

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 Form 1040, 1040A, or 1040EZ by filing Form 1040X.

Withholding and Estimated Taxes.—If you expect to owe income tax (after withholding) of \$500 or more for 1991, and if you had any income tax liability for 1990, file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer to have more tax withheld or file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year.

If you retired during 1990 or plan to retire soon, you may have to pay tax on your income either by filing Form 1040-ES or by having tax withheld from your pension or annuity. See **Pub. 505**, Tax Withholding and Estimated Tax, for details.

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) is generally limited to \$7,627 (\$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 \$7,627 under section 402(g) is subject to change for 1990.

Box 14.—Any amount in Box 14 is a distribution made to you from a nonqualified deferred compensation plan. The amount included in this box is also included in Box 10 and is taxable for Federal income tax.

Box 15.—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 for details.

Box 16.—If there is an amount in Box 16, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your income tax return.

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 as follows:

A—Uncollected social security tax on tips 3—Group term life cost of coverage over \$50,000

C—Sick pay not includible as income

D—Section 401(k) contributions E—Section 403(b) contributions

F—Section 408(k)(6) contributions

G—Section 457 contributions

H—Section 501(c)(18)(D) contributions J— 1.45% Medicare government employee

K— Excess golden parachute payments
L—Employee business expenses equal to the

government per diem rates

Credit for Social Security Tax.—If more than one employer paid you wages during 1990 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

may claim the excess as a credit against your income tax. (See your income tax return instructions.) The social security rate of 7.65% includes 1.45% for hospital insurance (Medicare) and 6.2% for retirement, survivors, and disability insurance. The "social security tax withheld" amount for certain government employees may show only the 1.45% Medicare amount.

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L—Employee business expenses equal to the government per diem rates

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1	Control number										
				OMB No. 1545-0008							
2	Employer's name	, address,	and ZIP code	•	er	atutory Deceased ployee	plan	Legal rep.	emp.	ubtotal Deferred compensa	
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5	Employee's social secur	ity number	13	13 Social security tips				14 Nonqualified plans			
19	Employee's name	15	Dependent c	are bene	fits	16 Fringe	benefits ıncl.	ın Box 10			
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24	State income tax	25 State w	ages, tips, etc.	26 Name of sta	te 27	Local income	tax 28	Local wa	ages, tips, etc	29 Name (of locality
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Employee's and employer's copy compared	
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1	Control number												
2 Employer's name, address, and ZIP code							Deceased	Pensio plan	on Legal rep.	emp.		pensation	
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24	State income tax	25 State w	ages, tips, etc.	26 Name o	of state	27 Local income tax 28 Local w			wages, tips, etc. 29 Name of locality				

Copy 2 To be filed with employee's State, City, or Local Income tax return

Dept. of the Treasury—Internal Revenue Service

$_{\text{Form}}$ W-2 Wage and Tax Statement 1990

Employee's and employer's copy compared

1	Control number										
				OMB No. 1545-0008							
2	Employar's name	addrasa	and ZID and	1	6 Statutory Deceased Pension Legal 942 Subtotal Deferred Void						
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					7 Allocated tips 8 Advance EIC payment						
					9 Federal income tax withheld 10 Wages, tips, other compensation						
3	Employer's identification	n number	4 Employer	's state I.D. number	11 Social security tax withheld 12 Social security wages						
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5	Employee's social securit	y number			13 Social security tips 14 Nonqualified plans						
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24	State income tax 2	25 State w	ages, tips, etc.	26 Name of state	27 Local income tax 28 Local wages, tips, etc. 29 Name of locality						
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Copy D For employer

Dept. of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1990

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1	Control number												
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2 Employer's name, address, and ZIP code						6 Statutory employee	Deceased	Pension plan	Legal rep.	942 emp.	Subtotal Defe	erred pensation	Void
							ited tips			8 Advance EIC payment			
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3	3 Employer's identification number 4 Employer's state I.D. number					11 Social	security	tax wit	12 Social security wages				
5	5 Employee's social security number						l security	tips		14 Nonqualified plans			
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Copy D For employer

Dept. of the Treasury—Internal Revenue Service