

1 Control number		22222		For Paperwork Reduction Act Notice, see separate instructions OMB No. 1545-0008		For Official Use Only ▶															
2 Employer's name, address, and ZIP code				6 Statutory employee		Deceased		Pension plan		Legal rep.		942 emp.		Subtotal		Deferred compensation		Void			
				<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
				7 Allocated tips				8 Advance EIC payment				9 Federal income tax withheld				10 Wages, tips, other compensation					
3 Employer's identification number		4 Employer's state I.D. number		11 Social security tax withheld				12 Social security wages													
5 Employee's social security number		13 Social security tips				14 Nonqualified plans															
19a Employee's name (first, middle, last)				15 Dependent care benefits				16 Fringe benefits incl. in Box 10													
19b Employee's address and ZIP code				17 See Instr. for Forms W-2/W-2P				18 Other													
				20				21				22				23					
24 State income tax		25 State wages, tips, etc.		26 Name of state		27 Local income tax		28 Local wages, tips, etc.		29 Name of locality											

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		22222		For Paperwork Reduction Act Notice, see separate instructions OMB No. 1545-0008		For Official Use Only ▶															
2 Employer's name, address, and ZIP code				6 Statutory employee		Deceased		Pension plan		Legal rep.		942 emp.		Subtotal		Deferred compensation		Void			
				<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
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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**

1 Control number		OMB No. 1545-0008	
2 Employer's name, address, and ZIP code		6 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> 942 emp. <input type="checkbox"/> Subtotal <input type="checkbox"/> Deferred compensation <input type="checkbox"/> Void <input type="checkbox"/>	
		7 Allocated tips	
		8 Advance EIC payment	
9 Federal income tax withheld		10 Wages, tips, other compensation	
3 Employer's identification number	4 Employer's state I.D. number		
11 Social security tax withheld		12 Social security wages	
5 Employee's social security number	13 Social security tips		
14 Nonqualified plans		15 Dependent care benefits	
19 Employee's name, address and ZIP code		16 Fringe benefits incl. in Box 10	
		17	
18 Other		20	
21		22	
23		24 State income tax	
25 State wages, tips, etc.	26 Name of state	27 Local income tax	28 Local wages, tips, etc.
29 Name of locality			

Copy 1 For State, City, or Local Tax Department

Dept. of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1990**

Employee's and employer's copy compared

1 Control number		OMB No. 1545-0008	
2 Employer's name, address, and ZIP code		6 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> 942 emp. <input type="checkbox"/> Subtotal <input type="checkbox"/> Deferred compensation <input type="checkbox"/> Void <input type="checkbox"/>	
		7 Allocated tips	
		8 Advance EIC payment	
9 Federal income tax withheld		10 Wages, tips, other compensation	
3 Employer's identification number	4 Employer's state I.D. number		
11 Social security tax withheld		12 Social security wages	
5 Employee's social security number	13 Social security tips		
14 Nonqualified plans		15 Dependent care benefits	
19 Employee's name, address and ZIP code		16 Fringe benefits incl. in Box 10	
		17	
18 Other		20	
21		22	
23		24 State income tax	
25 State wages, tips, etc.	26 Name of state	27 Local income tax	28 Local wages, tips, etc.
29 Name of locality			

Copy 1 For State, City, or Local Tax Department

Dept. of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1990**

Employee's and employer's copy compared

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		7 Allocated tips	
		8 Advance EIC payment	
		9 Federal income tax withheld	
		10 Wages, tips, other compensation	
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5 Employee's social security number		12 Social security wages	
19 Employee's name, address and ZIP code		13 Social security tips	
		14 Nonqualified plans	
		15 Dependent care benefits	
		16 Fringe benefits incl. in Box 10	
		17	
		18 Other	
20		21	
22		23	
24 State income tax	25 State wages, tips, etc.	26 Name of state	27 Local income tax
			28 Local wages, 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		OMB No. 1545-0008	
2 Employer's name, address, and ZIP code		6 Statutory employee <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> 942 emp. <input type="checkbox"/> Subtotal <input type="checkbox"/> Deferred compensation <input type="checkbox"/> Void <input type="checkbox"/>	
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		15 Dependent care benefits	
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		17	
		18 Other	
20		21	
22		23	
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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		OMB No. 1545-0008																			
2 Employer's name, address, and ZIP code				6 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>		942 emp. <input type="checkbox"/>		Subtotal <input type="checkbox"/>		Deferred compensation <input type="checkbox"/>		Void <input type="checkbox"/>			
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20			21			22						23									
24 State income tax		25 State wages, tips, etc.		26 Name of state		27 Local income tax		28 Local wages, tips, etc.		29 Name of locality											

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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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.

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.

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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.

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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
B—Group term life cost of coverage over \$50,000
C—Sick pay not includable 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 Federal 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.

Note: *If you are required to file a tax return, you may be assessed a negligence penalty or other sanctions if this income is taxable and you fail to report it.*

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

Dept. of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1990**

Employee's and employer's copy compared

1 Control number		OMB No. 1545-0008													
2 Employer's name, address, and ZIP code				6 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	Void <input type="checkbox"/>			
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Copy 2 To be filed with employee's State, City, or Local Income tax return

Dept. of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1990**

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Copy D For employer

Dept. of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1990**

1 Control number		OMB No. 1545-0008																	
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Copy D For employer

Dept. of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1990**