1 Control number 22222	For Paperwork Reduction Act Notice, see back of Copy D. OMB No. 1545-0008	For Official Use Only ►	
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number
		5 Statutory Deceased Pension Legal plan rep.	942 Subtotal Deferred compensation
		6 Allocated tips	7 Advance EIC payment
8 Employee's social security number 9 Federal in	ncome tax withheld	10 Wages, tips, other compensation	11 Social security tax withheld
12 Employee's name (first, middle, last)		13 Social security wages	14 Social security tips
		16 (See Instr. for Forms W-2/W-2P)	162 Fringe benefits incl. in Box 10
		17 State income tax 18 State way	· .
15 Employee's address and ZIP code Form W-2 Wage and Tax Statement		20 Local income tax 21 Local wa	ges, tips, etc. 22 Name of locality
	Č	Copy A For Social Security Admin	nistration Dept. of the Treasury—IRS

Do NOT Cut or Separate Forms on This Page

1 Control number 22222	For Paperwork Reduction A Notice, see back of Copy D. OMB No. 1545-0008	^{ct} For Official Use Only ►			
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number		
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		16 (See Instr. for Forms W-2/W-2P)	16a Fringe benefits incl. in Box 10		
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15 Employee's address and ZIP code	4007	20 Local income tax 21 Local wa	ges, tips, etc. 22 Name of locality		
Form W-2 Wage and Tax Statement	t 1987	Copy A For Social Security Admi	nistration Dept. of the Treasury—IRS		

Do NOT Cut or Separate Forms on This Page

1 Control number	For Paperwork Reduction Ac Notice, see back of Copy D. OMB No. 1545-0008	^{:t} For Official Use Only ►	
2 Employer's name, address, and ZIP code		3 Employer's identification number	4 Employer's state I.D. number
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1 Control number					
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2 Wage and Tax Statement Employee's and employer's copy compared

Copy 1 For State, City, or Local Tax Department

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2 Employer's name, address, and ZIP code		3 Employer's identificat	4 Employer	's state I.D. number		
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Form W-2 Wage and Ta	ax Statement	1987	20 Local income tax	21 Local wa	ges, tips, etc.	22 Name of locality
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Employee's and employer's copy compared

Copy 1 For State, City, or Local Tax Department

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1	Control number						
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				20 Local income tax	21 Local wa	ges, tips, etc.	22 Name of locality
For	mW-2 Wage and T	ax Statement	1987				

This information is being furnished to the Internal Revenue Service.

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

Dept. of the Treasury—IRS

1	Control number						
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2	Employer's name, add	ress, and ZIP code	·····	3 Employer's identifica	tion number	4 Employer	s state I.D. number
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For	m W-2 Wage and This information is had	Tax Statemen	t 1987 Revenue Service	Copy B To be filed with emp	lovee's FEDERAL	tax return	Dept. of the Treasury—IR:

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Dept. of the Treasury

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	OMB No. 1545-0008			
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Copy C For EMPLOYEE'S RECORDS

Dept. of the Treasury—IRS

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Form W-2 Wage and Tax	Statement 1987	Copy C For EMPLOYEE'S	RECORDS		Dept. of the Treasury—IR

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Form W-2 Wage and Ta This information is being fi			Copy C For EMPLOYEE'S	RECORDS		Dept. of the Treasury—IRS

Notice to Employee:

You *must* file a tax return if any amount is shown in Box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1987 Federal income tax return. Attach Copy 2 to your state or local return. Keep Copy C for your records. If your name, social security number, or address is incorrect, correct Copies B, C, and 2 and tell your employer.

If you already filed a return and the information from this W-2 was not included, amend your Form 1040, 1040A, or 1040EZ by filing Form 1040X.

If you expect to owe income tax (after withholding) of \$500 or more for 1988, and if you had *any* income tax liability for 1987, 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 1987 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 **Publication 505**, Tax Withholding and Estimated Tax, for details.

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

Credit for Social Security Tax.—If more than one employer paid you wages during 1987 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you can claim the excess as a credit against your Federal income tax. (See your income tax return instructions.) The social security rate of 7.15% includes 1.45% for hospital insurance benefits and 5.7% 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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1	Control number						
			OMB No. 1545-0008				
2	2 Employer's name, address, and ZIP code		3 Employer's identification number 4 Employer's state I.D			s state I.D. number	
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				6 Allocated tips		7 Advance	e EIC payment
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			16		16a Fringe	benefits incl. in Box 10	
				17 State income tax	18 State wa	ges, tips, etc.	19 Name of state
				20 Local income tax	21 Local wa	ages, tips, etc.	22 Name of locality
F	W-2 Wage and T	ax Statemen	t 1987				

State Employee's and employer's copy compared vv ag

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

1	Control number		OMB No. 1545-0008				
2	Employer's name, addres	ss, and ZIP code	I	3 Employer's identifica	ition number	4 Employer's	s state I.D. number
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			4007	20 Local income tax	21 Local wa	ges, tips, etc.	22 Name of locality
For	wm W-2 Wage and Tax Statement 1987			Conv 2 To be filed with employee's State. City, or Local Income tax return.			

Employee's and employer's copy compared

Copy 2 To be filed with employee's State, City, or Lo

1 Control number						
		OMB No. 1545-0008				
Employer's name, address, and ZIP code		3 Employer's identificat	tion number	4 Employer's	s state I.D. number	
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For	Form W-2 Wage and Tax Statement 1987			Copy D For employer	J	De	pt. of the Treasury—IRS

1	Control number						
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Form W-2 Wage and Tax S	Statement 1987	Copy D For employer	Dept. of the Treasury—IRS

Instructions for Preparing Form W-2

The 6-part wage and tax statement is acceptable in most states. If you are in doubt, ask your appropriate state or local official. Please make sure that all copies are legible.

Prepare Form W-2 for each of your employees to whom **any** of the following items applied during 1987:

- (a) You withheld income tax or social security tax.
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance or had not claimed exemption from withholding on Form W-4.
- (c) You paid \$600 or more.
- (d) You paid **any** amount for services, if you are in a trade or business. Include the cash value of any payment you made that was not in cash.
- (e) You made any advance EIC (earned income credit) payments.

By February 1, 1988, give Copies B, C, and 2 to each person who was your employee during 1987. For anyone who stopped working for you before the end of 1987, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 29, 1988. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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