## WITHHOLDING TAX STATEMENT
### Federal Taxes Withheld From Wages
#### 1961

**Copy A—For District Director**

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**EMPLOYER:** See instructions on other side.

**FOR USE OF INTERNAL REVENUE SERVICE**

Employee's Copy and Employer's Copy compared ........................................

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**FORM W-2**—U.S. Treasury Department, Internal Revenue Service

*Before payroll deductions or "sick pay" exclusion.*

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*Before payroll deductions or "sick pay" exclusion.*

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**FORM W-2**—U.S. Treasury Department, Internal Revenue Service

*Before payroll deductions or "sick pay" exclusion.*
TO EMPLOYER:

1. Prepare this form for each employee (a) from whom income tax has been withheld during the year or (b) whose wages, for purposes of income tax withholding, exceeded the amount of one withholding exemption for any payroll period (even though no income tax was withheld).

2. Fill in—(a) Your identification number, name, and address.

   (b) Total wages paid (before payroll deductions) subject to the Federal Insurance Contributions Act. Non-cash remuneration is considered wages. If not subject to F.I.C.A., enter "None" or "0." No F.I.C.A. wage entry need be made if (1) F.I.C.A. wages exactly equal the total wages for income tax withholding purposes, or (2) F.I.C.A. wages are $4,800 and the total wages for income tax withholding purposes exceed $4,800.

   (c) Total amount of F.I.C.A. employee tax (not the employer tax) deducted and withheld, if any (but if there was an adjustment in 1961 to correct the tax for a prior year enter the amount withheld in 1961 increased by the adjustment for an under-collection or decreased by the adjustment for an under-collection). If F.I.C.A. wages were paid but no employee tax was deducted, enter "None" or "0."

(d) Total wages paid before any payroll deductions. Payments of "sick pay" and non-cash remuneration are considered wages. If an employer keeps the records described in section 7 of Circular E he may also enter amounts of excludable sick pay in the space adjacent to "Federal income tax withheld, if any." Any amount of sick pay shown in the space should be identified by the words "Excludable Sick Pay."

(e) The amount of income tax deducted and withheld. If no amount was deducted and withheld enter "None" or "0."

(f) The employee’s social security account number, name, and address.

3. Give copies B and C to the employee (a) on or before January 31 following the calendar year if the employee is in your employ at the close of such year, or (b) within 30 days after the last payment of wages, if his employment is terminated before the close of such year.

4. Forward copy A to the District Director of Internal Revenue in accordance with the instructions printed on Schedule A (Form 941).

5. For further information see Circular E.

U. S. GOVERNMENT PRINTING OFFICE 250-10-70140-1

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U. S. GOVERNMENT PRINTING OFFICE 250-10-70140-1
### Form W-2

**Federal Taxes Withheld From Wages**

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**Employee:** This is not a tax return but you must file it with Form 1040A, Form 1040EZ, or Form 1040. See instructions on other side and on back of Copy C.

If you expect to owe more income tax for next year than will be withheld if you claim every exemption to which you are entitled, you may increase the withholding by claiming a smaller number of exemptions or you may enter into an agreement with your employer to have additional amounts withheld. See Form W-4.

**FOR USE OF INTERNAL REVENUE SERVICE**

Employee’s Copy and Employer’s Copy compared

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**Form W-2—U.S. Treasury Department, Internal Revenue Service**

*Before payroll deductions or “sick pay” exclusion.*

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**Withholding Tax Statement**

**Federal Taxes Withheld From Wages**

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**FOR USE OF INTERNAL REVENUE SERVICE**

Employee’s Copy and Employer’s Copy compared

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**Form W-2—U.S. Treasury Department, Internal Revenue Service**

*Before payroll deductions or “sick pay” exclusion.*
NOTICE TO EMPLOYEE:

1. Income Tax Wages.—This statement is important. It must be filed with your U. S. Income Tax Return for 1961. If your account number, name, or address is stated incorrectly, correct the information on copy B and notify your employer.

2. Social Security Wages.—If your wages were subject to Social Security taxes, but are not shown, your Social Security wages are the same as wages shown under "INCOME TAX INFORMATION," but not more than $4,800.

3. Credit For F.I.C.A. Tax.—If more than $144.00 of F.I.C.A. (Social Security) employee tax was withheld during 1961 because you received wages from more than one employer, the excess should be claimed as a credit against income tax. See instructions with your income tax return.
### WITHHOLDING TAX STATEMENT
Federal Taxes Withheld From Wages

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**NOTICE:** If your wages were subject to Social Security taxes, but are not shown, your Social Security wages are the same as wages shown under "INCOME TAX INFORMATION," but not more than $4,800.

Keep this copy as part of your tax records.

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**WITNESSING TAX STATEMENT**
Federal Taxes Withheld From Wages

**Copy C—For Employee’s Records**

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INSTRUCTIONS FOR FILING U. S. INCOME TAX RETURN

Who Must File.—If your income in 1961 was $600 or more ($1,200 if 65 years of age or over), or your self-employment income was $400 or more, you must file an income tax return. Forms may be obtained from the Director of Internal Revenue, your employer, bank, or post office.

A single person with income of less than $600 ($1,200 if 65 years of age or over) should file a return to get a refund if tax was withheld. A married person with income less than her/his own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund. To assure any benefit of the split-income provisions, a married couple should file a joint income tax return.

Filing on Form 1040A.—Form 1040A may be used if your gross income (or the combined income of husband and wife) was less than $10,000 and consisted entirely of wages reported on Withholding Tax Statements (Forms W–2) and not more than $200 total of other wages, dividends, and interest.

If you file Form 1040A and your income is less than $5,000, you may figure your own tax or let the Internal Revenue Service do it for you. A tax table is provided in Form 1040A instructions for this purpose. This table allows about 10 percent of your total income for charitable contributions, interest, taxes, casualty losses, medical expenses, and miscellaneous items. If your income is $5,000 or more but less than $10,000, you must use the standard deduction and compute your own tax. A tax computation schedule is provided in Form 1040A instructions for this purpose. If you compute your tax any balance due must be paid in full with the return. If the Service computes the tax for you and there is an underpayment, a bill will be sent to you. In any case where there is an overpayment a refund check will be sent to you.

Filing on Form 1040W.—Form 1040W may be used if your income consists of salary and wages, regardless of amount, and not more than $200 of dividends and interest, and no other items of income. On Form 1040W you may itemize your deductions or take the standard deduction. You figure your tax either from the tax table or by using the tax rate schedule.

Filing on Form 1040.—Form 1040 may be used by all taxpayers and is designed to report all types of income and deductions.

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Filing on Form 1040W.—Form 1040W may be used if your income consists of salary and wages, regardless of amount, and not more than $200 of dividends and interest, and no other items of income. On Form 1040W you may itemize your deductions or take the standard deduction. You figure your tax either from the tax table or by using the tax rate schedule.

Filing on Form 1040.—Form 1040 may be used by all taxpayers and is designed to report all types of income and deductions.
### WITHHOLDING TAX STATEMENT

**Federal Taxes Withheld From Wages**

**1961**

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**Employer:** This copy is provided for your convenience in keeping your withholding records.

Type or print EMPLOYEE'S social security account no., name, and address above.

**FORM W-2**—U.S. Treasury Department, Internal Revenue Service

*Before payroll deductions or “sick pay” exclusion.*

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