WAGE AND TAX STATEMENT  
(For use in States or Cities authorizing combined form)  

<table>
<thead>
<tr>
<th>Type or print EMPLOYER'S Federal Identification number, name, and address above.</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL INCOME TAX INFORMATION</td>
</tr>
<tr>
<td>Federal income tax withheld</td>
</tr>
<tr>
<td>Name of State</td>
</tr>
<tr>
<td>Name of City</td>
</tr>
</tbody>
</table>
| *See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.  
  1 Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.  
  2 Report salary or other employee compensation which was not subject to withholding.  
  3 The social security (FICA) rate of 5.2% includes 6% for Hospital Insurance Benefits and 4.5% for old-age, survivors, and disability insurance.  
  4 Includes tips reported by employee. |

Uncollected Employee Tax on Tips . . . . $ 

EMPLOYER: See instructions on back of Copy D.  

FORM W–2  Department of the Treasury, Internal Revenue Service
### WAGE AND TAX STATEMENT 1972

**Type or print EMPLOYER’S Federal Identification number, name, and address above.**

<table>
<thead>
<tr>
<th>FEDERAL INCOME TAX INFORMATION</th>
<th>SOCIAL SECURITY INFORMATION</th>
<th>STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal income tax withheld</td>
<td>FICA employee tax withheld</td>
<td>1. Single</td>
</tr>
<tr>
<td>Wages paid subject to withholding in 1972 ¹</td>
<td>Total FICA wages paid in 1972</td>
<td>2. Married</td>
</tr>
<tr>
<td>Other compensation paid in 1972</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**EMPLOYEE’S social security number ➤**

<table>
<thead>
<tr>
<th>Name of State</th>
<th>State Form No.</th>
<th>State income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of City</td>
<td>City Form No.</td>
<td>City income tax withheld</td>
</tr>
</tbody>
</table>

See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.**

¹ Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion. INSTRUCTIONS TO EMPLOYERS: State or city copies of this wage and tax statement should be prepared and filed for employees in accordance with State or city instructions.

**FOR STATE OR CITY USE ONLY**

Employee’s copy and employer’s copy compared .

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**WAGE AND TAX STATEMENT**

(For use in States or Cities authorizing combined form)

Employer's State Identification Number

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

<table>
<thead>
<tr>
<th>FEDERAL INCOME TAX INFORMATION</th>
<th>SOCIAL SECURITY INFORMATION</th>
<th>STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal income tax withheld</td>
<td>FICA employee tax withheld</td>
<td>1. Single</td>
</tr>
<tr>
<td>Wages paid subject to withholding in 1972</td>
<td>Total FICA wages paid in 1972</td>
<td>2. Married</td>
</tr>
<tr>
<td>Other compensation paid in 1972</td>
<td></td>
<td>**</td>
</tr>
</tbody>
</table>

Type or print EMPLOYEE'S Federal Identification number, name, and address above.

**EMPLOYEE'S social security number ▶

Name of State

State Form No.

State income tax withheld

Name of City

City Form No.

City income tax withheld

*Excludable sick pay.

**Gross wages for State if different from Federal.

1 Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

2 Add this item to wages in reporting wages and salaries on your income tax return.

3 The social security (FICA) rate of 5.2% includes 6.6% for Hospital Insurance Benefits and 4.2% for old-age, survivors, and disability insurance.

4 Includes tips reported by employee.

Uncollected Employee Tax on Tips . . . . $
### WAGE AND TAX STATEMENT 1972
**(For use in States or Cities authorizing combined form)**

**Employer's State Identification Number**

<table>
<thead>
<tr>
<th>FEDERAL INCOME TAX INFORMATION</th>
<th>SOCIAL SECURITY INFORMATION</th>
<th>STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal income tax withheld</td>
<td>FICA employee tax withheld</td>
<td>1. Single &lt;br&gt; 2. Married</td>
</tr>
<tr>
<td>Wages paid subject to withholding in 1972</td>
<td>Total FICA wages paid in 1972</td>
<td>****</td>
</tr>
<tr>
<td>Other compensation paid in 1972</td>
<td>State income tax withheld</td>
<td></td>
</tr>
</tbody>
</table>

**Employee's social security number**

<table>
<thead>
<tr>
<th>Name of State</th>
<th>State Form No.</th>
<th>State income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of City</td>
<td>City Form No.</td>
<td>City income tax withheld</td>
</tr>
</tbody>
</table>

*Excludable sick pay. **Gross wages for State if different from Federal.*
1 Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
3 Add this item to wages in reporting wages and salaries on your income tax return.
4 The social security (FICA) rate of 5.2% includes 0.6% for Hospital Insurance Benefits and 4.6% for old age, survivors, and disability insurance.
5 Includes tips reported by employee.

**Uncollected Employee Tax on Tips** . . . $
NOTICE TO EMPLOYEE:

1. Income Tax Wages.—This statement is important. Copy B must be filed with your Federal Income Tax Return for 1972 and Copy 2 must be filed with your State or City Income Tax Return for 1972. If your social security number, name, or address is stated incorrectly, correct the information on copies B and 2 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 "FEDERAL INCOME TAX INFORMATION," but not more than the maximum amount subject to FICA tax.

3. Credit For FICA Tax.—If more than the maximum of FICA (social security and hospital insurance) employee tax was withheld during 1972 because you received wages from more than one employer, the excess should be claimed as a credit against your Federal income tax. See instructions for your Federal income tax return.

4. A copy of this form has been sent to the Internal Revenue Service.

☆ U. S. GOVERNMENT PRINTING OFFICE: 1972 – 418・016 EI・36・2441915

NOTICE TO EMPLOYEE:

1. Income Tax Wages.—This statement is important. Copy B must be filed with your Federal Income Tax Return for 1972 and Copy 2 must be filed with your State or City Income Tax Return for 1972. If your social security number, name, or address is stated incorrectly, correct the information on copies B and 2 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 "FEDERAL INCOME TAX INFORMATION," but not more than the maximum amount subject to FICA tax.

3. Credit For FICA Tax.—If more than the maximum of FICA (social security and hospital insurance) employee tax was withheld during 1972 because you received wages from more than one employer, the excess should be claimed as a credit against your Federal income tax. See instructions for your Federal income tax return.

4. A copy of this form has been sent to the Internal Revenue Service.

☆ U. S. GOVERNMENT PRINTING OFFICE: 1972 – 418・016 EI・36・2441915
**WAGE AND TAX STATEMENT 1972**
(For use in States or Cities authorizing combined form)

**Copy 2—To be filed with Employee's State or City Income Tax Return**

### Employer's Federal Identification Number

<table>
<thead>
<tr>
<th><strong>FEDERAL INCOME TAX INFORMATION</strong></th>
<th><strong>SOCIAL SECURITY INFORMATION</strong></th>
<th><strong>STATUS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Federal income tax withheld</strong></td>
<td><strong>Wages paid subject to withholding in 1972</strong></td>
<td><strong>FICA employee tax withheld</strong></td>
</tr>
<tr>
<td><strong>Other compensation paid in 1972</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Name of State</strong></td>
<td><strong>State Form No.</strong></td>
<td>1. Single</td>
</tr>
<tr>
<td><strong>Name of City</strong></td>
<td><strong>City Form No.</strong></td>
<td>2. Married</td>
</tr>
</tbody>
</table>

**Employee's copy and employer's copy compared.**

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**NOTICE TO EMPLOYEE**

**THIS STATEMENT IS IMPORTANT. IT MUST BE ATTACHED TO YOUR STATE OR CITY INCOME TAX RETURN TO CLAIM CREDIT FOR ANY TAX WITHheld.**

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**FOR STATE OR CITY USE ONLY**
### WAGE AND TAX STATEMENT 1972

(For use in States or Cities authorizing combined form)

**Employer's State Identification Number**

<table>
<thead>
<tr>
<th><strong>Federal Income Tax Information</strong></th>
<th><strong>Social Security Information</strong></th>
<th><strong>Status</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal income tax withheld</td>
<td>FICA employee tax withheld 2</td>
<td>*</td>
</tr>
<tr>
<td></td>
<td>Other compensation paid in 1972</td>
<td>1. Single</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Married</td>
</tr>
</tbody>
</table>

**Employee's Social Security Number**

Name of State
State Form No.
State income tax withheld

Name of City
City Form No.
City income tax withheld

*See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.
1 Includes tips reported by employer. Amount is before payroll deductions or sick pay exclusion.
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3 The social security (FICA) rate of 5.2% includes .6% for Hospital Insurance Benefits and 4.6% for old-age, survivors, and disability insurance.
4 Includes tips reported by employee.

Uncollected Employee Tax on Tips . . . . $
TO EMPLOYER: While use of this 6-part wage and tax statement is acceptable in most States, if you are in doubt contact your appropriate State or city official.

1. Prepare this form for each employee (a) from whom income tax has been withheld during the year or (b) from whom income tax would have been withheld for any payroll period during the year, if the employee was entitled to no more than one withholding exemption (even though no income tax was withheld). If "other compensation" plus wages, if any, of $600 or more is paid to an employee in the year, copy A of Form W-2 must be furnished to the Internal Revenue Service Center, even though no wages are subject to income tax withholding.

2. Fill in—(a) Your identification number, name, and address.
(b) The amount of income tax deducted and withheld. If no amount was deducted and withheld, enter "None" or "0."
(c) Total wages paid and tips reported before any payroll deductions. Payments of "sick pay" and non-cash remuneration are considered wages. If you keep the records described in Circular E you may also enter amounts of excludable sick pay in the space designated.
(d) Other compensation. Include all other compensation (amounts includible in gross income but not subject to income tax withholding) paid to an employee.
(e) Total amount of FICA employee tax (not the employer tax) deducted and withheld, if any (but if there was an adjustment in 1972)

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1. Prepare this form for each employee (a) from whom income tax has been withheld during the year or (b) from whom income tax would have been withheld for any payroll period during the year, if the employee was entitled to no more than one withholding exemption (even though no income tax was withheld). If "other compensation" plus wages, if any, of $600 or more is paid to an employee in the year, copy A of Form W-2 must be furnished to the Internal Revenue Service Center, even though no wages are subject to income tax withholding.

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