

For Official Use Only

# Wage and Tax Statement 1975

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number

21

Employee's social security number	1 Federal income tax withheld	2 Wage, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
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Name ▶

Type or print Employee's name, address, and ZIP code below. (Name must align with arrow)	5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
	8 State or local tax withheld	9 State or local wages	10 State or locality
	11 State or local tax withheld	12 State or local wages	13 State or locality

\* See instructions on back of Copy D

Form **W-2**

See instructions on Form W-3 and back of Copy D

Department of the Treasury—Internal Revenue Service

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Department of the Treasury—Internal Revenue Service

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**NOTICE TO EMPLOYEE:**

You must file Copy B of this Form W-2 with your Federal income tax return for 1975. If applicable, file copy 2 with your State or local income tax return for 1975. If your social security number, name, or address is incorrectly shown, please correct Copies B, C, and 2, and notify your employer.

**1. Wages Subject to Social Security (FICA) Taxes.**—If your wages are subject to FICA taxes and there is no entry in box 4, then box 4 is either (a) the same as the amount shown in box 2, or (b) is the maximum amount subject to FICA taxes.

**2. Credit for FICA Tax.**—If more than the maximum FICA (social security and hospital insurance) employee tax was withheld during 1975 because you received wages from more than one employer, claim the excess as a credit

against your Federal Income tax. (See your Federal Income tax return Instructions.) The social security (FICA) rate of 5.85% includes 0.90% for hospital insurance benefits and 4.95% for old-age survivors', and disability Insurance.

**3. Box 5.**—If you were covered by a qualified pension or profit-sharing retirement plan, the word "YES" will be entered in box 5. If you were not covered by a qualified plan, the word "NO" will be entered in box 5.

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Form **W-2**

Department of the Treasury—Internal Revenue Service

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Form **W-2**

Department of the Treasury—Internal Revenue Service

## Instructions for Preparing Form W-2

(References are to the Internal Revenue Code)

This 6-part wage and tax statement is acceptable in most States, but if you are in doubt, ask your appropriate State or local official about its acceptability.

### Prepare this form for each employee:

(a) from whom you have withheld income tax or social security tax during the year, or

(b) from whom you would have withheld income tax for any payroll period during the year if the employee had claimed no more than one withholding allowance, or

(c) to whom you paid \$600 or more during the year, or

(d) to whom you paid remuneration (which is includible in your employee's gross income) for services, including the cash value of such remuneration paid in any medium other than cash. This applies if you are engaged in a trade or business and the employee is covered by a deferred compensation plan described in section 404 of the Code (whether or not such plan is "qualified"). **Note:** For 1975 the rules in (d) apply (1) if the employee is covered by a plan that came into existence after January 1,

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1974, or (2) if the plan elected to have the new pension rules apply for 1975.

Give Copies B, C, and 2 to the employee either (a) on or before February 2, 1976, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment. If his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before March 1, 1976. (For further information, see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

Fill in your identification number, name, and address; the employee's social security number, name, and address; and the following information, as applicable:

**Box 1.—Federal Income tax withheld.**

**Box 2.—Wages, tips, and other compensation.** The sum of wages paid (including sick pay and non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal Income tax withholding). The amount in box 2 is before any payroll deductions.

**Box 3.—FICA employee's tax withheld.—**Total, if any, FICA employee tax (not employer tax) withheld. If there was an adjustment in 1975 to correct the FICA taxes for a prior year, see Form W-3.

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Give Copies B, C, and 2 to the employee either (a) on or before February 2, 1976, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment. If his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before March 1, 1976. (For further information, see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

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**Box 4. Total FICA wages.—**Total wages paid and tips reported (before payroll deductions) subject to FICA. Non-cash remuneration is considered wages. You need not make a FICA wage entry if (1) FICA wages equal the amount shown in box 2, or (2) FICA wages are the maximum subject to FICA tax, and total wages for income tax withholding purposes exceed that maximum.

**Box 5.—**If employee was covered by a qualified pension or profit-sharing retirement plan enter the word "Yes." If employee was not covered by a qualified plan enter the word "No."

**Boxes 6 and 7.—**Complete boxes 6 and/or 7 if the following applies:

(a) If there was uncollected employee FICA tax on tips.—See Circular E for Instructions,

(b) Enter the cost of group-term life insurance you provided for your employee to the extent that it exceeds \$50,000 of coverage.

If (a) or (b) does not apply, you may show "excludable sick pay" (See Circular E for instructions) or any other information that you want to furnish to your employee.

Any entry made in these boxes must be clearly identified on all copies.

If this is a corrected form check the box in the left margin and type the words CORRECTED RETURN in all caps directly above the title "Wage and Tax Statement."

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