1 Control number	22222	For Official Use Only ▶ OMB No. 1545-0008						
2 Employer's name, address, and ZIP code			6 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ 942 emp. ☐ Subtotal ☐ Deferred compensation ☐ Void ☐					
			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 Medicare wages and tips			
19a Employee's name (first, middle, last)			15 Medicare tax withheld		16 Nonqualified plans			
19b Employee's address and ZIP code			17 See Instrs. for Form W-2		18 Other			
20	21		22 Dependent care benefits		23 Benefits included in Box 10			
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 — Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

For Paperwork Reduction Act Notice, see separate instructions.

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Form W-2 Wage and Tax Statement 1991

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Copy 1 For State, City, or Local Tax Department Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

Employee's and employer's copy compared ☐

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Copy 1 For State, City, or Local Tax Department Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

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Copy B To Be Filed With Employee's FEDERAL Tax Return Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

This information is being furnished to the Internal Revenue Service.

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Copy B To Be Filed With Employee's FEDERAL Tax Return Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

This information is being furnished to the Internal Revenue Service.

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Copy C For EMPLOYEE'S RECORDS (See Notice on back.) Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

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Copy C For EMPLOYEE'S RECORDS (See Notice on back.) Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

Notice to Employee:

Getting a Refund.—Even if you do not have to file a tax return, you should file to get a refund if Box 9 shows Federal income tax withheld, 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.

For 1991, if your income is less than $21,245 and you have one qualifying child, you may qualify for an earned income credit (EIC) up to $1,192. If your income is less than $21,245 and you have two or more qualifying children, you may qualify for an earned income credit up to $1,235. 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 1991 instructions for Forms 1040 and 1040A, and Pub. 596, explain the EIC in more detail. You can get the instructions and the publication by calling toll-free 1-800-829-3676.

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 income tax return by filing Form 1040X.

Credit for Excess Social Security Tax.—If more than one employer paid you wages during 1991 and more than the maximum social security employee tax, Medicare tax, railroad retirement (RRTA) tax, or combined social security, Medicare, and RRTA tax was withheld, you may claim the excess as a credit against your Federal income tax. See your income tax return instructions.

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) are generally limited to $7,979 ($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 $7,979 is subject to change for 1991.*

Box 7.—For information on how to report tips on your tax return, see the instructions for Form 1040, 1040A, or 1040EZ. The amount of allocated tips is **not** included in Box 10.

Box 16.—Any amount in Box 16 is a distribution made to you from a nonqualified deferred compensation plan. This amount is also included in Box 10 and is taxable for Federal income tax purposes.

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:

A—Uncollected social security tax on tips (See your Form 1040 instructions for how to pay this tax.)
B—Uncollected Medicare tax on tips (See your Form 1040 instructions for how to pay this tax.)
C—Cost of group-term life insurance coverage over $50,000
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—Sick pay not includible as income
K—Tax on excess golden parachute payments
L—Nontaxable part of employee business expense reimbursements
M—Uncollected social security tax on cost of group-term life insurance coverage over $50,000 (former employees only) (See your Form 1040 instructions for how to pay this tax.)
N—Uncollected Medicare tax on cost of group-term life insurance coverage over $50,000 (former employees only) (See your Form 1040 instructions for how to pay this tax.)

Box 22.—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.

Box 23.—This amount has already been included as wages in Box 10. Do not add this amount to Box 10. If there is an amount in Box 23, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your income tax return.

Notice to Employee:

Getting a Refund.—Even if you do not have to file a tax return, you should file to get a refund if Box 9 shows Federal income

social security employee tax, Medicare tax, railroad retirement (RRTA) tax, or combined social security, Medicare, and RRTA tax was withheld, you may claim the

B—Uncollected Medicare tax on tips (See your Form 1040 instructions for how to pay this tax.)
C—Cost of group-term life insurance

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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return Department of the Treasury—Internal Revenue Service

Form W-2 Wage and Tax Statement 1991

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Copy D For Employer Department of the Treasury—Internal Revenue Service

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