

1 Control number		22222		For Official Use Only ▶ OMB No. 1545-0008															
2 Employer's name, address, and ZIP code				6 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>		942 emp. <input type="checkbox"/>		Subtotal <input type="checkbox"/>		Deferred compensation <input type="checkbox"/>		Void <input type="checkbox"/>	
				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 initial, 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

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

Form **W-2 Wage and Tax Statement 1992** (Rev. 4-92)

For Paperwork Reduction Act Notice and instructions for completing this form, see separate instructions.

1 Control number		OMB No. 1545-0008																
2 Employer's name, address, and ZIP code			6 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>		942 emp. <input type="checkbox"/>		Subtotal <input type="checkbox"/>		Deferred compensation <input type="checkbox"/>		Void <input type="checkbox"/>	
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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 1992** (Rev. 4-92)

Employee's and employer's copy compared



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			17 See Instrs. for Box 17			18 Other												
20			21			22 Dependent care benefits			23 Benefits included in Box 10									
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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 1992** (Rev. 4-92)

This information is being furnished to the Internal Revenue Service.

1 Control number		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.														
2 Employer's name, address, and ZIP code			6 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>		942 emp. <input type="checkbox"/>		Subtotal <input type="checkbox"/>		Deferred compensation <input type="checkbox"/>		Void <input type="checkbox"/>	
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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 1992** (Rev. 4-92)

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 1992, if your income is less than \$22,370 and you have one qualifying child, you may qualify for an earned income credit (EIC) up to \$1,324. If your income is less than \$22,370 and you have two or more qualifying children, you may qualify for an earned income credit up to \$1,384. 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. You may get as much as \$1,324 of the EIC in advance by completing Form W-5. The 1992 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 and ask your employer to correct your employment record. Be sure to ask the employer to file **Form W-2c**, Statement of Corrected Income and Tax Amounts, with the Social Security Administration (SSA) to correct any name or number error reported to them on Copy A of the Form W-2. 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 you already filed a return and receive a corrected Form W-2 or Form W-2c, amend your income tax return by filing Form 1040X.

Credit for Excess Social Security Tax.—If more than one employer paid you wages during 1992 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. If the "Deferred compensation" box is marked, the elective deferrals in Box 17 (for all employers, and for all such plans to which you belong) are generally limited to \$8,475 (\$9,500 for certain section 403(b) contracts and \$7,500 for section 457 plans). Amounts over that must be included in income. See instructions for Form 1040.

Caution: *The elective deferral dollar limitation of \$8,475 is subject to change for 1992.*

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 8.—Enter this amount on the advance earned income credit payment line of tax return.

Box 9.—Enter this amount on the Federal income tax withheld line of tax return.

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 Form 1040 instructions for how to pay this tax)

B—Uncollected Medicare tax on tips (see 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 (see 1040 instructions for how to deduct this amount)

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 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 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. Part or all of this amount may be taxable unless you complete Schedule 2 of Form 1040A or Form 2441. See the instructions for Forms 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.

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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 1992** (Rev. 4-92)

Employee's and employer's copy compared

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Copy D For Employer

Department of the Treasury—Internal Revenue Service

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