

a Control number		22222		Void <input type="checkbox"/>	For Official Use Only ► OMB No. 1545-0008		
b Employer's identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's name (first, middle initial, last)				11 Nonqualified plans		12 Benefits included in box 1	
				13 See Instrs. for box 13		14 Other	
f Employee's address and ZIP code				15 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"/>			
16 State		Employer's state I.D. No.		17 State wages, tips, etc.		18 State income tax	
						19 Locality name	
						20 Local wages, tips, etc.	
						21 Local income tax	

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**
 Copy A For Social Security Administration

For Paperwork Reduction Act Notice, see separate instructions.

Do NOT Cut or Separate Forms on This Page

a Control number		OMB No. 1545-0008				
b Employer's identification number			1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
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d Employee's social security number			9 Advance EIC payment	10 Dependent care benefits		
e Employee's name, address, and ZIP code			11 Nonqualified plans	12 Benefits included in box 1		
			13	14 Other		
			15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**
 Copy 1 For State, City, or Local Tax Department

a Control number		OMB No. 1545-0008					
b Employer's identification number		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld			
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e Employer's name, address, and ZIP code		11 Nonqualified plans		12 Benefits included in box 1			
		13 See Instrs. for box 13		14 Other			
		15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax	

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**

This information is being furnished to the Internal Revenue Service.

Copy B To Be Filed With Employee's FEDERAL Tax Return

a 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.	
b Employer's identification number			1 Wages, tips, other compensation		2 Federal income tax withheld			
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			15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax		

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**

Copy C For EMPLOYEE'S RECORDS (See Notice on back.)

Notice to Employee:

Refund.—Even if you do not have to file a tax return, you should file to get a refund if box 2 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 9.

For 1994, if you earn less than \$9,000 and you have no children, if you earn less than \$23,755 and you have one qualifying child, or if you earn less than \$25,296 and you have more than one qualifying child, you may qualify for the earned income credit. 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 \$600 EIC, you can get \$600, but only if you file a tax return. If you have at least one qualifying child, you may get as much as \$1,223 of the EIC in advance by completing Form W-5. The 1994 instructions for Forms 1040 and 1040A, and Pub. 596, explain the EIC in detail. You can get forms, instructions, and publications by calling toll-free 1-800-TAX-FORM (829-3676).

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, amount, or number error reported to the SSA 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.

Credit for Excess Taxes.—If more than one employer paid you wages during 1994 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security 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 1.—Enter this amount on the wages line of your tax return.

Box 2.—Enter this amount on the Federal income tax withheld line of your tax return.

Box 8.—This amount is **not** included in boxes 1, 5, or 7. For information on how to report tips on your tax return, see the instructions for Form 1040, 1040A, or 1040EZ.

Box 9.—Enter this amount on the advance earned income credit payment line of your tax return.

Box 10.—This amount is the total dependent care benefits your employer paid to you (or incurred on your behalf). Any amount over \$5,000 has been included in box 1. 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 11.—Any amount in box 11 is a distribution made to you from a nonqualified deferred compensation or section 457 plan. This amount is included in box 1 and/or boxes 3 and 5.

Box 12.—This amount is included in box 1. If there is an amount in box 12, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your tax return.

Box 13.—Any amount in box 13 should be coded (letter). The following list explains the codes. You may need this information to complete your tax return.

A—Uncollected social security tax on tips (see "Total tax" in Form 1040 instructions)

B—Uncollected Medicare tax on tips (see "Total tax" in Form 1040 instructions)

C—Cost of group-term life insurance coverage over \$50,000

D—Elective deferrals to a section 401(k) cash or deferred arrangement

E—Elective deferrals to a section 403(b) salary reduction agreement

F—Elective deferrals to a section 408(k)(6) salary reduction SEP

G—Elective and nonelective deferrals to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan (see Form 1040 instructions for how to deduct)

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)

N—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see Form 1040 instructions)

P—Excludable moving expense reimbursements

Box 15.—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 13 (for all employers, and for all such plans to which you belong) are generally limited to \$8,994. Elective deferrals for section 403(b) contracts are limited to \$9,500 (\$12,500 in limited circumstances, see Pub. 571). The limit for section 457(b) plans is \$7,500. Amounts over that must be included in income. See instructions for Form 1040.


Caution: *The elective deferral dollar limitation of \$8,994 is subject to change for 1994.*

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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

 Printed on recycled paper

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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**
 Copy D For Employer

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