

For Official Use Only

Statement for Recipients of **1977**
Annuities, Pensions, or Retired Pay

Copy A For Internal Revenue Service Center

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

PAYER'S State identifying number

22

Recipient's social security number

1 Federal income tax withheld

2 Gross amount of Annuity, Pension, or Retired Pay

3 Taxable amount of Annuity, Pension, or Retired Pay

Name ▶

Type or print Recipient's name, address, and ZIP code below. (Name must align with arrow)

4 *

5 *

6 State income tax withheld

7 State abbreviation

*See instructions on back of Copy D.

Form **W-2P**

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

Statement for Recipients of **1977**
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Copy 1 For State, City, or Local Tax Dept.
 Employee's copy and employer's copy compared

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

PAYER'S State identifying number

Recipient's social security number	1 Federal income tax withheld	2 Gross amount of Annuity, Pension, or Retired Pay	3 Taxable amount of Annuity, Pension, or Retired Pay
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Statement for Recipients of **1977**
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Copy B
 File with recipient's
FEDERAL tax return

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For Recipient's Records

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Form **W-2P**

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Notice to Recipient:

If you have non-wage income of more than \$500 and will owe \$100 or more of tax, you will be liable for filing Form 1040ES, Declaration of Estimated Tax for Individuals, and paying the tax in installments during the year. Some people find it convenient to have tax withheld from their pension or annuity to avoid filing a declaration. To do so, file Form W-4P with the payer of your pension or annuity.

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**Copy D
 For Payer**

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Department of the Treasury—Internal Revenue Service

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Form **W-2P**

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Department of the Treasury—Internal Revenue Service

Use this form to report *periodic* retirement plan distributions—e.g., retired, or retainer pay, or annuities and pensions—as well as annuities paid pursuant to commercial, individually purchased contracts. However, periodic distributions that are subject to social security (FICA) tax withholding are reportable on Form W-2, Wage and Tax Statement. Payers should note that retired pay (e.g., payments to retired military personnel and certain judiciary officials) formerly reportable on Forms W-2, is now reportable on Forms W-2P.

Form W-2P is not required for (a) retirement benefits which are exempt under the tax law, e.g., social security, most Railroad Retirement and Veterans Administration payments, (b) distributions by a fiduciary filing on Form 1041 and providing Schedule K-1 (Form 1041) to beneficiaries, or

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(c) lump-sum payments reportable on Form 1099R.

Box 1.—Federal income tax withheld.

Box 2.—Gross amount of Annuity, Pension, or Retired Pay. Total amount paid before any income tax or other payroll deductions are withheld without regard to any exclusion from gross income allowable under the tax law.

Box 3.—Taxable amount of Annuity, Pension, or Retired Pay. This is the amount includible in the recipient's adjusted gross income and in many instances will be the same figure as that shown in box 2. In other instances, e.g., when annuities are subject to the 3-year rule or other cost recovery rule, there may be some years in which no portion of the payments is taxable. If you are unable to provide the tax-

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Boxes 4 and 5.—You may show any other information that you want to furnish the recipient in boxes 4 and 5.

Boxes 6 and 7.—State or Local Tax information boxes are provided on the official form for reporting State and local tax information but are not required by the Internal Revenue Service.

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