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			6 Gross annuity, pension, retired pay, or IRA payment	7 Taxable amount	8 Federal income tax withheld
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rm W-2P 19/9	Annuities, Pens	ions, Retired	Pay, or IRA Payments	Department of	the Treasury—Internal Revenue Service

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Notice to Recipient:

If you have non-wage income of more than \$500 and will owe tax of \$100 or more, you should file Form 1040ES, Declaration of Estimated Tax for Individuals, and pay the tax in installments during the year. You can, instead, have tax withheld from your pension or annuity. To arrange this, please file Form W-4P with the payer.

If the amount shown in box 6 is a payment from an IRA, box 12 has a code number showing the reason for the payment. The code is a four-digit number starting with 666. The fourth digit shows the reason for the payment. The codes are: 1 for premature (other than for disability or death); 2 for rollover; 3 for disability; 4 for death; 6 for other; 7 for normal; 8 for excess contributions plus earnings on such excess contributions; and 9 for transfer to an IRA for a spouse, incident to divorce.

☆ GPO: 1979--O-263-033 25-1118272

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Form W-2P 1979 Statement for Recipients of Periodic Annuities, Pensions, Retired Pay, or IRA Payments

Please use this form to report periodic payments under a retirement plan. Examples are pensions, retainer pay, annuities under a purchased contract, and payments from individual retirement accounts or annuities. Payments to retired military persons and some court officials are now reported on Form W–2P instead of on Form W–2, Wage and Tax Statement. See separate Instructions for Forms W–2 and W–2P for more information on how to complete Form W–2P.

Use Form W-2 to report payments from which you withheld social security (FICA) tax.

You need not file Form W-2P for the following cases: (a) You paid retirement benefits that are exempt from tax. Examples are social security or most railroad retirement and Veterans Administration payments. (b) You made payments as a fiduciary, filed Form 1041, and gave each beneficiary a Schedule K-1 (Form 1041). (c) You made total distributions reported on Form 1099R.

☆ GPO: 1979---O-263-033 25-1118272

Please use this form to report periodic payments under a retirement plan. Examples are pensions, retainer pay, annuities under a purchased contract, and payments from individual retirement accounts or annuities. Payments to retired military persons and some court officials are now reported on Form W–2P instead of on Form W–2, Wage and Tax Statement. See separate Instructions for Forms W–2 and W–2P for more information on how to complete Form W–2P.

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