1 Control number	55555	For Official Use Only ► OMB No. 1545-0008		
2 Payer's name, address	, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	rity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name (first	t, middle, last)		13	14 Distribution code
			For Panaryark Padyation Act N	etics assethe back of Capu D
			For Paperwork Reduction Act No	otice, see the back of Copy D.
15 Recipient's address ar	nd ZIP code		Copy A—For Social Se See Instructions for Forms W-2	

Form W-2P 1986

Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments

Department of the Treasury Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

1 Control number	55555	For Official Use Only ► OMB No. 1545-0008		
2 Payer's name, address	, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	rity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name (first	t, middle, last)		13	14 Distribution code
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15 Recipient's address ar	nd ZIP code		Copy A—For Social Se See Instructions for Forms W-2	

Form W-2P 1986

Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments

Department of the Treasury Internal Revenue Service

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1 Control number	555	For Official Use Only ► OMB No. 1545-0008		
2 Payer's name, address, and Z	IP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
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8 Recipient's social security no.	9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name (first, middl	e, last)		13	14 Distribution code
			For Paperwork Reduction Act N	otice see the back of Conv.D.
15 Recipient's address and ZIP c	ode		Copy A—For Social Se See Instructions for Forms W-2	•

1 Control number	OMB No. 1545-000	18	
2 Payer's name, address, and		3 Payer's Federal identification number	4 Payer's state I.D. number
Z i ayer s name, address, and	Zii code	3 rayers rederal identification number	4 Payer S state I.D. Humber
		5 State income tax withheld	6 Name of state
		7 Tax amt not Deceased Legal determined rep.	Subtotal Void
8 Recipient's social security no	9 Gross annuity, pension, etc	. 10 Taxable amount	11 Federal income tax withheld
2 Recipient's name, address, a	and ZIP code	13	14 Distribution code
		Copy 1—For State, C	ity, or Local Tax Dept.
		Employee's copy and em	ployer's copy compared
orm W-2P 1986 1 Control number	Statement for Recipient Pensions, Retired Pay, o	r IRA Payments	
2 Payer's name, address, and		3 Payer's Federal identification number	4 Payer's state I.D. number
•		,	
		5 State income tax withheld	6 Name of state
		7 Tax amt not Deceased Legal rep.	Subtotal Void
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8 Recipient's social security no. 9 Gross annuity, pension, etc.		. To raxable amount	11 rederal income tax withheld
2 Recipient's name, address, a	and ZIP code	13	14 Distribution code
			ity, or Local Tax Dept.
	Statement for Recipient	Employee's copy and em	ployer's copy compared
orm W-2P 1986 1 Control number	Pensions, Retired Pay, o	r IRA Payments	
	OMB No. 1545-000		
2 Payer's name, address, and	ZIF CODE	3 Payer's Federal identification number	4 Payer's state I.D. numbe
		5 State income tax withheld	6 Name of state
		7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social security no	9 Gross annuity, pension, etc	. 10 Taxable amount	11 Federal income tax withheld
2 Recipient's name, address, a	and ZIP code	13	14 Distribution code
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1 Control number			OMB No. 1545-0008		
2 Payer's name, address	s, and ZIF	code	<u> </u>	3 Payer's Federal identification number	4 Payer's state I.D. number
				5 State income tax withheld	6 Name of state
				7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	urity no.	9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	iress, and	I ZIP code		13	14 Distribution code
				Copy B—File with recipie	nt's FEDERAL tax return
		01-1-		This information is being furnished	to the Internal Revenue Service
Form W-2P 1986		Pensio	ment for Recipients ons, Retired Pay, or I	RA Payments	Department of the Treasury Internal Revenue Service
1 Control number			OMB No. 1545-0008		
2 Payer's name, address	s, and ZIF	code	L	3 Payer's Federal identification number	4 Payer's state I.D. number
				5 State income tax withheld	6 Name of state
				7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	urity no.	9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	dress, and	I ZIP code		13	14 Distribution code
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1 Control number			OMB No. 1545-0008		
2 Payer's name, address	s, and ZIF	code	1	3 Payer's Federal identification number	4 Payer's state I.D. number
				5 State income tax withheld	6 Name of state
				7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	urity no.	9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	dress, and	I ZIP code		13	14 Distribution code
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This information is being furnished to the Internal Revenue Service

1 Control number			
- Sond of Humber	OMB No. 1545-0008		
2 Payer's name, address, and ZIF	^o code	3 Payer's Federal identification number	4 Payer's state I.D. number
		5 State income tax withheld	6 Name of state
		7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social security no.	9 Gross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, address, and	d ZIP code	13	14 Distribution code
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1 Control number	OMB No. 1545-0008		
2 Payer's name, address, and ZIF	P code	3 Payer's Federal identification number	4 Payer's state I.D. number
		5 State income tax withheld	6 Name of state
		7 Tax amt not Deceased Legal	Subtatal Vaid
		7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social security no.	9 Gross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, address, and	d ZIP code	13	14 Distribution code
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Form W-2P 1986 1 Control number	Pensions, Retired Pay, or		Internal Revenue Servic
2 Payer's name, address, and ZIF	OMB No. 1545-0008	3 Payer's Federal identification number	4 Payer's state I.D. number
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		5 State income tax withheld	6 Name of state
		7 Tax amt not Deceased Legal determined rep.	Subtotal Void
8 Recipient's social security no.	9 Gross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, address, and	d ZIP code	13	14 Distribution code
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Notice to Recipient:

If you expect to owe income tax (after withholding) of \$500 or more for 1987, and if you had *any* income tax liability for 1986, you should file **Form 1040-ES**, Estimated Tax for Individuals, and pay the tax in installments during the year. You can, instead, increase the withholding from your pension or annuity. To arrange this, please file **Form W-4P**, Withholding Certificate for Pension or Annuity Payments, with the payer.

You may also elect not to have income tax withheld from your pension or annuity. (You may revoke this election at any time.) See Form W-4P for details.

If the amount in box 9 is a payment from an IRA, SEP, or DEC, or a distribution other than a normal retirement distribution from any other plan, box 14 should have a code number showing the reason for the payment. The code is a four-digit number starting with 555. The fourth digit identifies the type of distribution: 1 for a premature distribution

(other than for rollover, disability, or death); 2 for a rollover; 3 for disability; 4 for death; 6 for other; 7 for a normal IRA, SEP, or DEC distribution; 8 for excess contributions plus earnings on such excess contributions; 9 for current insurance premiums including PS 58 costs.

If there is no entry in box 10, Taxable amount, the payer probably does not have all the facts needed for figuring the taxable amount. Since only the taxable amount is includible in income, you may want to get one of the following publications from an IRS office to help you figure the taxable amount:

Publication 567, U.S. Civil Service Retirement and Disability:

Publication 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations;

Publication 575, Pension and Annuity Income; Publication 590, Individual Retirement Arrangements (IRAs).

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1 Control number		OMB No. 1545-0008		
2 Payer's name, address	s. and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal determined rep.	Subtotal Yoid
8 Recipient's social secu	urity no. 9 Gross	s annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	iress, and ZIP code		13	14 Distribution code
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70m W-21 1500	rensi	ons, Nethed Pay, or in	na rayments	
1 Control number		OMB No. 1545-0008		
2 Payer's name, address	s. and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal determined rep.	Subtotal Yoid
8 Recipient's social secu	urity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	iress, and ZIP code		13	14 Distribution code
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Form W-2P 1986	State Pensi	ment for Recipients o ons, Retired Pay, or II	f Annuities, RA Payments	
1 Control number		OMB No. 1545-0008		
2 Payer's name, address	s. and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal determined rep.	Subtotal Void
8 Recipient's social secu	urity no. 9 Gross	s annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, address, and ZIP code			13	14 Distribution code
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			Copy 2—To be filed work or Local Inc. Employee's copy and emplo	rith recipient's State, City, ome Tax Return oyer's copy compared

1 Control number		OMB No. 1545-0008	an a	
2 Payer's name, address	, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal	Subtotal Void
			determined rep.	
8 Recipient's social secu	rity no. 9 Gros	s annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	ress, and ZIP code	;	13	14 Distribution code
			Copy D—F	or Payer
Form W-2P 1986	State Pens	ment for Recipients o ions, Retired Pay, or II	f Annuities, RA Payments	Department of the Treasury Internal Revenue Service
1 Control number		OMB No. 1545-0008	a sa a di 	
2 Payer's name, address	, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	rity no. 9 Gros	s annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, addi	ress, and ZIP code	· · · · · · · · · · · · · · · · · · ·	13	14 Distribution code
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Form W-2P 1986	State Pens	ement for Recipients o ions, Retired Pay, or II	 f Annuities, RA Payments	Department of the Treasury Internal Revenue Service
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1 Control number		OMB No. 1545-0008		
2 Payer's name, address	, and ZIP code	- 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 Payer's Federal identification number	4 Payer's state I.D. number
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12 Recipient's name, add	ress, and ZIP code	3	13	14 Distribution code
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Instructions

Please use this form to report payments under a retirement plan. Examples are pensions, retainer pay, annuities under a purchased contract, and payments from individual retirement accounts or annuities. 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 that are subject to social security tax.

You need not file Form W-2P for the following cases: (a) You paid retirement benefits that are exempt from tax such as 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 1099-R.

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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