

WAGE AND TAX STATEMENT 1966

Copy A—For District Director

Type or print EMPLOYER'S identification number, name, and address above.

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1966	Other compensation ² paid in 1966	F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1966
Type or print EMPLOYEE'S social security number →			¹ Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusions. ² This block is for use in reporting salary or other compensation which was not subject to withholding. See Circular E. ³ One-twelfth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.	
Type or print EMPLOYEE'S name and address above.			FOR USE OF INTERNAL REVENUE SERVICE Employee's copy and employer's copy compared	

FORM W-2—U.S. Treasury Department, Internal Revenue Service

EMPLOYER: See instructions on back of copy D.

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FORM W-2—U.S. Treasury Department, Internal Revenue Service

EMPLOYER: See instructions on back of copy D.

WAGE AND TAX STATEMENT 1966

Copy B—To be filed with employee's tax return

Type or print EMPLOYER'S identification number, name, and address above.

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1966	Other compensation ² paid in 1966	F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1966
Type or print EMPLOYEE'S social security number → <div style="border: 1px solid black; height: 40px; width: 100%;"></div>			¹ Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusions. ² This block is for use in reporting salary or other compensation which was not subject to withholding. See Circular E. <u>Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.</u> ³ One-twelfth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.	
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FORM W-2—U.S. Treasury Department, Internal Revenue Service

WAGE AND TAX STATEMENT 1966

Copy B—To be filed with employee's tax return

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FORM W-2—U.S. Treasury Department, Internal Revenue Service

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Type or print EMPLOYER'S identification number, name, and address above.

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FORM W-2—U.S. Treasury Department, Internal Revenue Service

NOTICE TO EMPLOYEE:

- 1. Income Tax Wages.**—This statement is important. It must be filed with your U.S. Income Tax Return for 1966. If your social security number, name, or address is stated incorrectly, correct the information on copy B and notify your employer.
 - 2. Social Security Wages.**—If your wages were subject to social security taxes, but are not shown, your social security wages are the same as wages shown under "INCOME TAX INFORMATION," but not more than \$6,600.
 - 3. Credit For F.I.C.A. Tax.**—If more than \$277.20 of F.I.C.A. (social security and hospital insurance) employee tax was withheld during 1966 because you received wages from more than one employer, the excess should be claimed as a credit against income tax. See instructions with your income tax return.
- This is not a tax return but you must file it with your tax return. See instructions on back of copy C.**

☆☆U.S. GOVERNMENT PRINTING OFFICE: 1966—O—220-033

NOTICE TO EMPLOYEE:

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WAGE AND TAX STATEMENT 1966

Copy C—For employee's records

Type or print EMPLOYER'S identification number, name, and address above.

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1966	Other compensation ² paid in 1966	F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1966 ⁴
Type or print EMPLOYEE'S social security number →			<p>¹ Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusions.</p> <p>² This block is for use in reporting salary or other compensation which was not subject to withholding. See Circular E. Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.</p> <p>³ One-twelfth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.</p> <p>⁴ If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Income Tax Information," but not more than \$6,600.</p> <p>Keep this copy as part of your tax records.</p>	
Type or print EMPLOYEE'S name and address above.				

FORM W-2—U.S. Treasury Department, Internal Revenue Service

WAGE AND TAX STATEMENT 1966

Copy C—For employee's records

Type or print EMPLOYER'S identification number, name, and address above.

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1966	Other compensation ² paid in 1966	F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1966 ⁴
Type or print EMPLOYEE'S social security number →			<p>¹ Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusions.</p> <p>² This block is for use in reporting salary or other compensation which was not subject to withholding. See Circular E. Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.</p> <p>³ One-twelfth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.</p> <p>⁴ If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Income Tax Information," but not more than \$6,600.</p> <p>Keep this copy as part of your tax records.</p>	
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FORM W-2—U.S. Treasury Department, Internal Revenue Service

WAGE AND TAX STATEMENT 1966

Copy C—For employee's records

Type or print EMPLOYER'S identification number, name, and address above.

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1966	Other compensation ² paid in 1966	F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1966 ⁴
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Type or print EMPLOYEE'S name and address above.				

FORM W-2—U.S. Treasury Department, Internal Revenue Service

INSTRUCTIONS FOR FILING U.S. INCOME TAX RETURN

Who Must File.—If your income in 1966 was \$600 or more (\$1,200 if 65 years of age or over), or your net earnings from self-employment were \$400 or more, you must file an income tax return. Forms may be obtained from the District Director of Internal Revenue, your employer, bank, or post office.

A single person with income of less than \$600 (\$1,200 if 65 years of age or over) should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund. To assure any benefit of the split-income provisions, a married couple should file a joint income tax return.

Filing on Form 1040A.—Form 1040A may be used if your gross income (or the combined income of husband and wife) was less than \$10,000 and consisted entirely of wages subject to withholding and not more than \$200 of dividends, interest, and other wages.

If you file Form 1040A and your income is less than \$5,000, you may figure your own tax or let the Internal Revenue Service do it for you. If your income is \$5,000 or more but less than \$10,000, you

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A single person with income of less than \$600 (\$1,200 if 65 years of age or over) should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund. To assure any benefit of the split-income provisions, a married couple should file a joint income tax return.

Filing on Form 1040A.—Form 1040A may be used if your gross income (or the combined income of husband and wife) was less than \$10,000 and consisted entirely of wages subject to withholding and not more than \$200 of dividends, interest, and other wages.

If you file Form 1040A and your income is less than \$5,000, you may figure your own tax or let the Internal Revenue Service do it for you. If your income is \$5,000 or more but less than \$10,000, you

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Who Must File.—If your income in 1966 was \$600 or more (\$1,200 if 65 years of age or over), or your net earnings from self-employment were \$400 or more, you must file an income tax return. Forms may be obtained from the District Director of Internal Revenue, your employer, bank, or post office.

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Filing on Form 1040A.—Form 1040A may be used if your gross income (or the combined income of husband and wife) was less than \$10,000 and consisted entirely of wages subject to withholding and not more than \$200 of dividends, interest, and other wages.

If you file Form 1040A and your income is less than \$5,000, you may figure your own tax or let the Internal Revenue Service do it for you. If your income is \$5,000 or more but less than \$10,000, you

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must use the standard deduction and compute your own tax. The use of the tax table or the standard deduction eliminates the need to list contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The tax tables and tax computation schedule are provided in Form 1040A instructions for this purpose. If you compute your tax any balance due must be paid in full with the return. If the Service computes the tax for you and there is an underpayment, a bill will be sent to you. In any case where there is an overpayment a refund check will be sent to you.

File Form 1040 instead of Form 1040A if—(1) you had income from sources other than wages, dividends, and interest, (2) either husband or wife itemizes deductions, (3) you claim the status of head of household or surviving husband or wife, (4) you claim retirement income credit, (5) you claim "sick pay" exclusion for an amount included in wages shown on this form, or (6) you claim deductions for travel, moving, transportation, or "outside salesman" expense.

Filing on Form 1040.—Form 1040 may be used by all taxpayers and is designed to report all types of income and deductions.

must use the standard deduction and compute your own tax. The use of the tax table or the standard deduction eliminates the need to list contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The tax tables and tax computation schedule are provided in Form 1040A instructions for this purpose. If you compute your tax any balance due must be paid in full with the return. If the Service computes the tax for you and there is an underpayment, a bill will be sent to you. In any case where there is an overpayment a refund check will be sent to you.

File Form 1040 instead of Form 1040A if—(1) you had income from sources other than wages, dividends, and interest, (2) either husband or wife itemizes deductions, (3) you claim the status of head of household or surviving husband or wife, (4) you claim retirement income credit, (5) you claim "sick pay" exclusion for an amount included in wages shown on this form, or (6) you claim deductions for travel, moving, transportation, or "outside salesman" expense.

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WAGE AND TAX STATEMENT 1966

Copy D—For employer

Type or print EMPLOYER'S identification number, name, and address above.

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1966	Other compensation paid in 1966	F.I.C.A. employee tax withheld	Total F.I.C.A. wages paid in 1966
Type or print <u>EMPLOYEE'S</u> social security number → ┌ └			¹ Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusions. EMPLOYER: This copy is provided for your convenience in keeping your withholding records.	
Type or print <u>EMPLOYEE'S</u> name and address above.				

FORM W-2—U.S. Treasury Department, Internal Revenue Service

WAGE AND TAX STATEMENT 1966

Copy D—For employer

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WAGE AND TAX STATEMENT 1966

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FORM W-2—U.S. Treasury Department, Internal Revenue Service

TO EMPLOYER:

1. Prepare this form for each employee (a) from whom income tax has been withheld during the year or (b) whose wages, for purposes of income tax withholding, exceeded the amount of one withholding exemption for any payroll period (even though no income tax was withheld).
2. Fill in—(a) Your identification number, name, and address.
 - (b) The amount of income tax deducted and withheld. If no amount was deducted and withheld enter "None" or "0."
 - (c) Total wages paid and tips reported before any payroll deductions. Payments of "sick pay" and non-cash remuneration are considered wages. If an employer keeps the records described in section 7 of Circular E he may also enter amounts of excludable sick pay in the space adjacent to "Total F.I.C.A. wages paid in 1966." Any amount of sick pay shown in the space should be identified by the words "excludable sick pay."
 - (d) Other compensation. This block should include salaries, wages, commissions, fees, and any other compensation for services rendered which are not subject to withholding.
 - (e) Total amount of F.I.C.A. employee tax (*not the employer tax*) deducted and withheld, if any (but if there was an adjustment in 1966 to correct the tax for a prior year enter the amount withheld in 1966 increased by the adjustment for an over-

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TO EMPLOYER:

1. Prepare this form for each employee (a) from whom income tax has been withheld during the year or (b) whose wages, for purposes of income tax withholding, exceeded the amount of one withholding exemption for any payroll period (even though no income tax was withheld).
2. Fill in—(a) Your identification number, name, and address.
 - (b) The amount of income tax deducted and withheld. If no amount was deducted and withheld enter "None" or "0."
 - (c) Total wages paid and tips reported before any payroll deductions. Payments of "sick pay" and non-cash remuneration are considered wages. If an employer keeps the records described in section 7 of Circular E he may also enter amounts of excludable sick pay in the space adjacent to "Total F.I.C.A. wages paid in 1966." Any amount of sick pay shown in the space should be identified by the words "excludable sick pay."
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- (f) Total wages paid and tips reported (before payroll deductions) subject to the Federal Insurance Contributions Act. Non-cash remuneration is considered wages. If not subject to F.I.C.A., enter "None" or "0." No F.I.C.A. wage entry need be made if (1) F.I.C.A. wages exactly equal the total wages for income tax withholding purposes, or (2) F.I.C.A. wages are \$6,600 and the total wages for income tax withholding purposes exceed \$6,600.
 - (g) The employee's social security number, name, and address.
 - (b) State and local government employers which have been assigned an identification number with the prefix 69 should also show this number.
3. Give copies B and C to the employee (a) on or before January 31 following the calendar year if the employee is in your employ at the close of such year, or (b) within 30 days after the last payment of wages, if his employment is terminated before the close of such year.
 4. Forward copy A to the District Director of Internal Revenue in accordance with the instructions printed on Form 941.
 5. For further information see Circular E, Employer's Tax Guide.

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