

For Official Use Only

Wage and Tax Statement 1977

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

Copy A For Internal Revenue Service Center

Employer's State identifying number

21 <input type="checkbox"/>	Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
	Type or print Employee's name, address, and ZIP code below. (Name must align with arrow)		5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
Name ▶			8 State or local tax withheld	9 State or local wages	10 State or locality
			11 State or local tax withheld	12 State or local wages	13 State or locality

* See instructions on back of Copy D.

Form W-2

See instructions on Form W-3 and back of Copy D.

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The Tax Reform Act of 1976 extended the earned income credit through 1977. You may be eligible for a refundable credit of up to \$400. See the instructions for Form 1040 or Short Form 1040A for information on who must file a U.S. Income Tax Return and who is eligible to claim the Earned Income Credit.

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Notice to Employee:

You must file Copy B of this Form W-2 with your Federal income tax return for 1977. If applicable, file Copy 2 with your State or local income tax return for 1977. If your social security number, name, or address is incorrectly shown, please correct Copies B, C, and 2, and notify your employer.

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.

1. Wages Subject to Social Security (FICA) Taxes.—If your wages are subject to FICA taxes and there is no entry in box 4, then box 4 is either (a) the same as the

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amount shown in box 2, or (b) the maximum amount subject to FICA taxes.

2. Credit for FICA Tax.—If more than the maximum FICA (social security and hospital insurance) employee tax, railroad retirement (RRTA) tax, or combined FICA and RRTA tax was withheld during 1977 because you received wages from more than one employer, claim the excess as a credit against your Federal income tax. (See your Federal income tax return instructions.) The social security (FICA) rate of 5.85% includes 0.90% for hospital insurance benefits and 4.95% for old-age, survivors', and disability insurance.

3. Box 5.—If you were covered by a government employee plan, qualified pension or profit-sharing retirement plan, or a tax sheltered annuity plan, "YES" will be entered in box 5. Otherwise, "NO" will be entered in box 5. Armed forces reservists, national guardsmen, or volunteer firefighters, see Form 5329.

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Form **W-2**

Department of the Treasury—Internal Revenue Service

Instructions for Preparing Form W-2

This 6-part wage and tax statement is acceptable in most States, but if you are in doubt, ask your appropriate State or local official about its acceptability.

Prepare this form for each employee:

(a) from whom you have withheld income tax or social security tax during the year, or

(b) from whom you would have withheld income tax for any payroll period during the year if the employee had claimed no more than one withholding allowance, or

(c) to whom you paid \$600 or more during the year, or

(d) to whom you paid remuneration (which is includible in your employee's gross income) for services, including the cash value of such remuneration paid in any medium other than cash. This applies if you are engaged in a trade or business and the employee is covered by a deferred compensation plan described in section 404 of the Internal Revenue Code (whether or not such plan is "qualified").

Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1978, if the employee is in your employ at the close of the year,

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Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1978, if the employee is in your employ at the close of the year,

or (b) within 30 days after the last wage payment, if employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1978. (For further information, see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

Fill in your identification number, name, and address; the employee's social security number, name, and address; and the following information, as applicable:

Box 1.—Federal income tax withheld.

Box 2. Wages, tips, and other compensation.—The sum of wages paid (including non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal income tax withholding). The amount in box 2 is before any payroll deductions.

Box 3. FICA employee tax withheld.—Total, if any, FICA employee tax (not employer tax) withheld. If there was an adjustment in 1977 to correct the FICA taxes for a prior year, see Form W-3.

Box 4. Total FICA wages.—Total wages paid and tips reported (before payroll deductions) subject to FICA. Non-cash remuneration is considered wages. You need not make a FICA wage

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Box 5.—Complete for your plan only. If employee was an active participant in a government plan, a qualified plan, or a tax sheltered annuity plan, enter "Yes." Otherwise, enter "No." For reservists, guardsmen, or volunteer firefighters, see Form W-3.

Boxes 6 and 7.—Complete boxes 6 and/or 7 if the following applies:

(a) If there was uncollected employee FICA tax on tips.—See Circular E for instructions.

(b) If group-term life insurance you provided for your employee exceeds \$50,000 of coverage, enter the cost of the coverage exceeding \$50,000. This cost must also be included in the box 2 total of wages, tips, and other compensation.

If (a) or (b) does not apply, you may show any other information that you want to furnish to your employee.

Any entry made in these boxes must be clearly identified on all copies.

If this is a corrected form, check the box in the left margin and type the words **CORRECTED RETURN** in all caps directly above the title "Wage and Tax Statement."

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