

For Official Use Only

Statement for Recipients of **1976**

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

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

4 Gross amount reportable as wages by disability retiree under retirement age

5 Amount excludable as sick pay by disability retiree under retirement age

Name ▶

6 State income tax withheld

7 State abbreviation

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

Form **W-2P**

★ GPO: 1975-0-575-025 36-251-5832

Department of the Treasury—Internal Revenue Service

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Statement for Recipients of **1976**

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Copy 1 For State, City, or Local Tax Dept.

Employee's copy and employer's copy compared

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Annuities, Pensions, or Retired Pay

Copy B
File with recipient's FEDERAL tax return if tax was withheld

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Statement for Recipients of **1976**
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Copy C
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Department of the Treasury—Internal Revenue Service

Annuities, Pensions, or Retired Pay

Copy 2
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Statement for Recipients of **1976**
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**Copy D
 For Payer**

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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 (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. (But in the case of disability retirees, see instructions applicable to boxes 4 and 5.)

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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 taxable amount because you do not know all the facts necessary to compute it (e.g., the section 101(b) death benefit exclusion, when applicable to a survivor-beneficiary's annuity, taxable under section 72), you may report only the gross amount in box 2 and leave the taxable amount in box 3 blank. However, you are encouraged to provide the taxable amount whenever possible to assist your recipients in correctly reporting income on their tax returns.

☆ GPO: 1975-O-575-025

Boxes 4 and 5.—Disability retirees under retirement age. The gross amount of payments made to disability retirees prior to their attaining retirement age and to which the sick pay exclusion of section 105(d) may be applied, is reportable in box 4, the excludable sick pay in box 5. Generally, if there are entries in these boxes, there will not be any amounts shown in boxes 2 or 3. However, in the year in which a disability retiree reaches retirement age (when payments received prior to his retirement date (birthday) are taxable as wages and salaries subject to the sick pay exclusion, while payments received on or subsequent to that date are taxable under the annuity rules of section 72), there will be amounts reportable in boxes 2 and 3, as well as 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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