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 determined ☐ 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 (first, middle, last)		13	14 Distribution code
15 Recipient's address and ZIP code		For Paperwork Reduction Act Notice, see the back of Copy D. **Copy A—For Social Security Administration** See Instructions for Forms W-2 and W-2P and back of Copy D.	

Form **W-2P 1987** **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	
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10 Taxable amount

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12 Recipient's name, address, and ZIP code

13

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

Employee's copy and employer's copy compared ☐

Form **W-2P** **1987**

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

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Department of the Treasury
Internal Revenue Service

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Notice to Recipient:

If you expect to owe income tax (after withholding) of $500 or more for 1988, and if you had *any* income tax liability for 1987, 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 distribution other than a normal retirement distribution from a 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—Premature distribution (other than codes 2, 3, 4, 8, or P); 2— Rollover; 3—Disability; 4—Death; 6—Other; 7—Normal IRA or SEP distribution; 8—Excess contributions plus earnings on such excess contributions; "P"—Excess contributions refunded in 1987 plus earnings on such excess contributions taxable in the prior year (1986); 9—Current insurance premiums including PS 58 costs.

Generally, amounts received from an IRA or SEP are includible in income. But if you made any nondeductible contributions, see Publication 590 for more information.

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;

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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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