

Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's name (first, middle initial, last)				11 Nonqualified plans		12 Benefits included in box 1	
				13 See Instrs. for box 13		14 Other	
f Employee's address and ZIP code				15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	
				Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>	
				Hshld. emp. <input type="checkbox"/>		Subtotal <input type="checkbox"/>	
				Deferred compensation <input type="checkbox"/>			
16 State		Employer's state I.D. No.		17 State wages, tips, etc.		18 State income tax	
						19 Locality name	
						20 Local wages, tips, etc.	
						21 Local income tax	

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**
Copy A For Social Security Administration

For Paperwork Reduction Act Notice, see separate instructions.

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a Control number		OMB No. 1545-0008				
b Employer's identification number			1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
d Employee's social security number			9 Advance EIC payment	10 Dependent care benefits		
e Employee's name, address, and ZIP code			11 Nonqualified plans	12 Benefits included in box 1		
			13	14 Other		
			15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**
 Copy 1 For State, City, or Local Tax Department

a Control number		OMB No. 1545-0008					
b Employer's identification number		1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Employee's social security number		9 Advance EIC payment		10 Dependent care benefits			
e Employer's name, address, and ZIP code		11 Nonqualified plans		12 Benefits included in box 1			
		13 See Instrs. for box 13		14 Other			
		15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax	

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**
 Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.

Notice to Employee

Refund.—Even if you do not have to file a tax return, you should file to get a refund if box 2 shows Federal income tax withheld, or if you can take the earned income credit.

Earned Income Credit (EIC).—You must file a tax return if any amount is shown in box 9.

You may be able to take the EIC for 1997 if **(1)** you do not have a qualifying child and you earned less than \$9,770, **(2)** you have one qualifying child and you earned less than \$25,760, or **(3)** you have more than one qualifying child and you earned less than \$29,290. You and any qualifying children must have valid social security numbers (SSNs). You cannot claim the EIC if your investment income is more than \$2,250. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.** If you have at least one qualifying child, you may get as much as \$1,326 of the EIC in advance by completing Form W-5.

Clergy and Religious Workers.—If you are not subject to social security and Medicare taxes, see **Pub. 517**, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections.—If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file **Form W-2c**, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, address, amount, or SSN error reported to the SSA on Form W-2. If your name and SSN are correct but are not the same as shown on your social security card, you should ask for a new card at any SSA office or call 1-800-SSA-1213.

Credit for Excess Taxes.—If more than one employer paid you wages during 1997 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you may claim the excess as a credit against your Federal income tax. See your income tax return instructions.

(Instructions continued on back of Copy C.)

a Control number		OMB No. 1545-0008					This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer's identification number			1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Employee's social security number			9 Advance EIC payment		10 Dependent care benefits			
e Employee's name, address, and ZIP code			11 Nonqualified plans		12 Benefits included in box 1			
			13 See Instrs. for box 13		14 Other			
			15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax		

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**

Copy C For EMPLOYEE'S RECORDS (See Notice on back of Copy B.)

Instructions (Continued from back of Copy B)

Box 1.—Enter this amount on the wages line of your tax return.

Box 2.—Enter this amount on the Federal income tax withheld line of your tax return.

Box 8.—This amount is **not** included in boxes 1, 5, or 7. For information on how to report tips on your tax return, see your tax return instructions.

Box 9.—Enter this amount on the advance earned income credit payments line of your tax return.

Box 10.—This amount is the total dependent care benefits your employer paid to you or incurred on your behalf (including amounts from a section 125 plan). Any amount over \$5,000 also is included in box 1. You must complete Schedule 2 (Form 1040A) or Form 2441 to compute any taxable and nontaxable amounts.

Box 11.—This amount is a distribution made to you from a nonqualified deferred compensation or section 457 plan and is included in box 1. Or, it may be a contribution by your employer to a nonqualified deferred compensation plan that is included in box 3 and/or 5.

Box 12.—This amount is the taxable fringe benefits included in box 1. You may be able to deduct expenses that are related to fringe benefits; see the instructions for your tax return.

Box 13.—The following list explains the codes shown in box 13. You may need this information to complete your tax return.

A—Uncollected social security tax on tips (Include this tax on Form 1040. See “Total Tax” in Form 1040 instructions.)

B—Uncollected Medicare tax on tips (Include this tax on Form 1040. See “Total Tax” in Form 1040 instructions.)

C—Cost of group-term life insurance over \$50,000 (included in box 1)

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also, includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals to a section 403(b) salary reduction agreement

F—Elective deferrals to a section 408(k)(6) salary reduction SEP

G—Elective and nonelective deferrals to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan (see “Adjusted Gross Income” in Form 1040 instructions for how to deduct)

J—Sick pay not includible as income

K—Tax on excess golden parachute payments (see “Total Tax” in Form 1040 instructions)

L—Nontaxable part of employee business expense reimbursements

M—Uncollected social security tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see “Total Tax” in Form 1040 instructions)

N—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see “Total Tax” in Form 1040 instructions)

P—Excludable moving expense reimbursements (not included in box 1)

Q—Military employee basic quarters, subsistence, and combat zone compensation (use this amount if you qualify for EIC)

R—Employer contributions to your medical savings account (see the instructions for your income tax return)

S—Employee salary reduction contributions to a section 408(p) SIMPLE (not included in box 1)

T—Adoption benefits (not included in box 1). You must complete and file with your income tax return a **Form 8839**, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

Box 15.—If the “Pension plan” box is checked, special limits may apply to the amount of IRA contributions you may deduct. If the “Deferred compensation” box is checked, the elective deferrals in box 13 (codes D, E, F, G, H, and S) (for all employers, and for all such plans to which you belong) are generally limited to \$9,500. Elective deferrals for section 403(b) contracts are limited to \$9,500 (\$12,500 in limited circumstances; see Pub. 571). The limit for section 457(b) plans is \$7,500. Amounts over these limits must be included in income. See the Form 1040 instructions.

Note: *Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return.*

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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

a Control number		OMB No. 1545-0008				
b Employer's identification number			1 Wages, tips, other compensation	2 Federal income tax withheld		
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			15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>
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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1997**
 Copy D For Employer 

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