

## ***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 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"/>	
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	

Form **W-2** Wage and Tax Statement **1998**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **Not** acceptable.

Cat. No. 10134D

**Do NOT Cut, Staple, or Separate Forms on This Page**      **Do NOT Cut, Staple, or Separate Forms on This Page**

a Control number		OMB No. 1545-0008				
b Employer 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		
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			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
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Form **W-2** Wage and Tax Statement **1998**  
 Copy 1 For State, City, or Local Tax Department

Department of the Treasury—Internal Revenue Service

a Control number		OMB No. 1545-0008					
b Employer 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			
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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"/>	
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					

Form **W-2** Wage and Tax Statement **1998**  
 Copy B To Be Filed With Employee's FEDERAL Tax Return

Department of the Treasury—Internal Revenue Service

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 1998 if **(1)** you do not have a qualifying child and you earned less than \$10,030, **(2)** you have one qualifying child and you earned less than \$26,473, or **(3)** you have more than one qualifying child and you earned less than \$30,095. You and any qualifying children must have valid social security numbers (SSNs). You cannot claim the EIC if your investment income is more than \$2,300. **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 \$1,363 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, SSN, or amount 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 you had more than one employer in 1998 and more than \$4,240.80 in social security and/or tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your Federal income tax. If you had more than one railroad employer and more than \$2,484.30 in tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or 1040A instructions and **Pub. 505**, Tax Withholding and Estimated Tax.

(See Instructions on back of Copy C.)



**Instructions** (Also see Notice to Employee on 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, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

**Box 9.** Enter this amount on the advance earned income credit payments line of your Form 1040 or 1040A.

**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 (cafeteria) plan). Any amount over \$5,000 also is included in box 1. You must complete **Schedule 2 (Form 1040A)** or **Form 2441**, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

**Box 11.** This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or section 457 plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457 plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount.

**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 Form 1040 instructions.

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

**Note:** If a year follows code D, E, F, G, H, or S, you made a make-up pension contribution for a prior year(s) when you were in military

service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

**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 under 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**—Nontaxable sick pay (not includible as income)

**K**—20% tax on excess golden parachute payments (see "Total Tax" in Form 1040 instructions)

**L**—Nontaxable part of reimbursements for substantiated employee business expense

**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 paid directly to employee (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 (MSA) (see **Form 8853**, Medical Savings Accounts and Long-Term Care Insurance Contracts)

**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 **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 traditional 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 \$10,000. Elective deferrals for section 403(b) contracts are limited to \$10,000 (\$13,000 in some cases; see Pub. 571). The limit for section 457(b) plans is \$8,000. Amounts over these limits must be included in income. See "Wages, Salaries, Tips, etc." in 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. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. SSA suggests you confirm your work record with them from time to time.

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e Employee's name, address, and ZIP code			11 Nonqualified plans	12 Benefits included in box 1		
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			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
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Form **W-2** Wage and Tax Statement **1998**

Department of the Treasury—Internal Revenue Service

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

a Control number		Void <input type="checkbox"/>		OMB No. 1545-0008		
b Employer 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 Form W-2		14 Other		
		15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		Pension plan <input type="checkbox"/>
				Legal rep. <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
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Form **W-2** Wage and Tax Statement **1998**  
 Copy D For Employer

Department of the Treasury—Internal Revenue Service  
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.



## Employers, Please Note—

Specific information needed to complete Form W-2 is given in a separate booklet titled **1998 Instructions for Form W-2**. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

**Due dates.** Furnish Copies B, C, and 2 to the employee generally by February 1, 1999.

File Copy A with SSA generally by March 1, 1999. Send all Copies A with **Form W-3**, Transmittal of Wage and Tax Statements.