

Wage and Tax Statement 1974

Employer's State identifying number

Copy A For Internal Revenue Service Center

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

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION									
1	Federal income tax withheld	2	Wages, tips, and other compensation	3	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality
EMPLOYEE'S social security number ▶				5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality		
OTHER INFORMATION										STATUS			
Was employee covered by a qualified pension plan etc.?			Contribution to individual employee retirement account			Cost of group term life insurance included in box 2			Excludable sick pay included in box 2		1. Single 2. Married		
Yes <input type="checkbox"/> No <input type="checkbox"/>													
If this is a corrected form, put an "X" to the right of the number in the upper left corner.													
Type or print EMPLOYEE'S name, address, and ZIP code above.						For instructions see Form W-3 and back of Copy D.							

Form W-2

GPO: 1974 - 537 - 543 EI - 36-2441915

Department of the Treasury—Internal Revenue Service

Wage and Tax Statement 1974

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Form W-2

GPO: 1974 - 537 - 543 EI - 36-2441915

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Form W-2

GPO: 1974 - 537 - 543 EI - 36-2441915

Department of the Treasury—Internal Revenue Service

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Copy B To be
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Form **W-2**

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Department of the Treasury—Internal Revenue Service

Wage and Tax Statement 1974

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Form **W-2**

☆ GPO: 1974 - 537 - 543 EI - 36-2441915

Department of the Treasury—Internal Revenue Service

Who Must File a U.S. Income Tax Return

These rules are for all U.S. citizens and resident aliens, including those under age 21.

File a Return if you are:

	And your gross income is at least:
● Single or a widow or widower, and are under age 65	\$2,050
● Single or a widow or widower, and are age 65 or older	2,800
● Single: you could be claimed as a dependent on your parent's return, and you show dividend income, interest income, or other kinds of unearned income on your own return	750
● Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you are under age 65	2,800

File a Return if you are:

	And your gross income is at least:
● Married filing jointly, living with spouse at the end of 1974 (or at date of spouse's death), and one of you is age 65 or older	\$3,550
● Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you are age 65 or older	4,300
● Married filing separate returns, or married but not living with spouse at end of 1974	750
● A person with income from sources within U.S. possessions	750
● Self-employed and your net earnings from self-employment were at least \$400.	

If income tax was withheld and you are not required to file a return you should file a return to get a refund.

When to file

File as soon as you can after January 1, but not later than April 15, 1975.

Deceased Taxpayer.—If a person died in 1974, or in 1975 before filing a return for 1974, the surviving spouse, or executor or administrator of the estate, must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. (For more information on this, see Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.)

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● Single or a widow or widower, and are under age 65	\$2,050
● Single or a widow or widower, and are age 65 or older	2,800
● Single: you could be claimed as a dependent on your parent's return, and you show dividend income, interest income, or other kinds of unearned income on your own return	750
● Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you are under age 65	2,800

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Copy C For
employee's records

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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 amount shown in box 2, or (b) is 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 was withheld during

1974 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. The first two boxes under "Other Information" were added because of pending pension reform legislation.—These boxes would be completed only if a new pension law became effective for 1974. If an entry was made in either box, see instructions for preparing your Federal income tax return for guidance.

4. Group-Term Life Insurance.—The cost of up to \$50,000 of group-term life insurance coverage your employer paid for you is not income to you. However, the cost of coverage over \$50,000 is income. If applicable, this has been included in the wages shown in box 2, and the

specified amount is shown in the box captioned "Cost of group-term life insurance included in box 2."

5. Excludable Sick Pay.—Your employer is not required to keep records or issue statements to you concerning the amount of excludable sick pay. However, if he keeps records required to substantiate a sick pay exclusion he may enter a figure for excludable sick pay on your Form W-2 if he assumes responsibility for the accuracy of that figure. If he makes such an entry in the box captioned "Excludable sick pay included in box 2," enter that amount on the appropriate line of your income tax return. You may then use the Form W-2, in place of Form 2440 or other statement, to support the sick pay exclusion claimed on your income tax return.

If in doubt about the excludable amount shown on this form, consult your employer.

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Employer's State identifying number

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION			STATE OR LOCAL INCOME TAX INFORMATION							
1	Federal income tax withheld	2	Wages, tips, and other compensation	3	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality
EMPLOYEE'S social security number ▶						5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality
OTHER INFORMATION												STATUS	
Was employee covered by a qualified pension plan etc.? Yes <input type="checkbox"/> No <input type="checkbox"/>			Contribution to individual employee retirement account			Cost of group term life insurance included in box 2			Excludable sick pay included in box 2			1. Single 2. Married	
An "X" in the upper left corner indicates this is a corrected form.													
FOR STATE OR LOCAL USE ONLY													
Type or print EMPLOYEE'S name, address, and ZIP code above.						Employee's copy and employer's copy compared . . ▶							

☆ GPO: 1974 - 537 - 543 EI - 36-2441915

Wage and Tax Statement 1974

Copy 2 To be filed
with employee's State, City,
or Local Income Tax Return

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

Employer's State identifying number

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION			STATE OR LOCAL INCOME TAX INFORMATION							
1	Federal income tax withheld	2	Wages, tips, and other compensation	3	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality
EMPLOYEE'S social security number ▶						5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality
OTHER INFORMATION												STATUS	
Was employee covered by a qualified pension plan etc.? Yes <input type="checkbox"/> No <input type="checkbox"/>			Contribution to individual employee retirement account			Cost of group term life insurance included in box 2			Excludable sick pay included in box 2			1. Single 2. Married	
An "X" in the upper left corner indicates this is a corrected form.													
FOR STATE OR LOCAL USE ONLY													
Type or print EMPLOYEE'S name, address, and ZIP code above.						Employee's copy and employer's copy compared . . ▶							

☆ GPO: 1974 - 537 - 543 EI - 36-2441915

Wage and Tax Statement **1974**

Copy D
For employer

Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above.					Employer's State identifying number									
FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION									
1	Federal income tax withheld		2	Wages, tips, and other compensation	3	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality
EMPLOYEE'S social security number ►					5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality		
OTHER INFORMATION												STATUS		
Was employee covered by a qualified pension plan, etc.? Yes <input type="checkbox"/> No <input type="checkbox"/>				Contribution to individual employee retirement account			Cost of group term life insurance included in box 2		Excludable sick pay included in box 2		1. Single 2. Married			
An "X" in the upper left corner indicates this is a corrected form.														
This information is being furnished to the Internal Revenue Service and appropriate State officials.														
Type or print EMPLOYEE'S name, address, and ZIP code above.														
Form W-2					☆ GPO: 1974 - 537 - 543 EI - 36-2441915					Department of the Treasury—Internal Revenue Service				

Wage and Tax Statement **1974**

Copy D
For employer

Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above.					Employer's State identifying number									
FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION									
1	Federal income tax withheld		2	Wages, tips, and other compensation	3	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality
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Wage and Tax Statement **1974**

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Type or print EMPLOYEE'S name, address, and ZIP code above.														
Form W-2					☆ GPO: 1974 - 537 - 543 EI - 36-2441915					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:

- from whom you have withheld income tax or social security tax during the year, or
- 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
- to whom you paid \$600 or more during the year.

Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1975, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment, if his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1975. (For further information, see Form 941, Form W-3, and 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 sick pay and 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 1974 to correct the FICA taxes for a prior year, enter the amount of FICA taxes withheld from wages paid in 1974 as adjusted by any overcollection or undercollection for a prior year.

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 entry if (1) FICA wages equal the amount shown in Box 2, or (2) FICA wages are the maximum subject to FICA tax, and total wages for income tax withholding purposes exceed that maximum.

Box 5. Uncollected employee FICA tax on tips.—See Circular E for instructions.

Boxes 6 through 11, State or local income tax information, and boxes for marital status and employer's State identification number are on the combined Federal-State form for use in reporting State and local tax information.

Boxes under "Other Information"

The first two boxes under "Other Information" were added because of pending pension reform legislation. If pension legislation is enacted for 1974, you will be furnished information on the completion of these boxes.

Cost of group-term life insurance included in box 2.—Enter the cost of group-term life insurance you provided for your employee to the extent that it exceeds \$50,000 of coverage.

Excludable Sick Pay Included in Box 2.—You are not required to make entries in this box. However, if you do, your employee may use Form W-2 instead of Form 2440 (or other statement) to support his sick-pay exclusion when filing his income tax return. You should only make entries if you maintain records to support the amount of excludable sick pay, and you assume responsibility for the accuracy of these entries. (See Form W-3 for more detailed instructions.)

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- from whom you have withheld income tax or social security tax during the year, or
- 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
- to whom you paid \$600 or more during the year.

Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1975, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment, if his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1975. (For further information, see Form 941, Form W-3, and 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 sick pay and 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.

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Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1975, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment, if his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1975. (For further information, see Form 941, Form W-3, and 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 sick pay and 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.

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