

1 Control number 22222		For Paperwork Reduction Act Notice, see back of Copy D. OMB No. 1545-0008		For Official Use Only					
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Void <input type="checkbox"/>
8 Employee's social security number				6 Allocated tips		7 Advance EIC payment			
				9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld	
12 Employee's name (first, middle, last)				13 Social security wages		14 Social security tips			
15 Employee's address and ZIP code				16 *					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy A For Social Security Administration * See Instructions for Forms W-2 and W-2P Department of the Treasury Internal Revenue Service

Do NOT CUT or Separate Forms on This Page

1 Control number 22222		For Paperwork Reduction Act Notice, see back of Copy D. OMB No. 1545-0008		For Official Use Only					
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Void <input type="checkbox"/>
8 Employee's social security number				6 Allocated tips		7 Advance EIC payment			
				9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld	
12 Employee's name (first, middle, last)				13 Social security wages		14 Social security tips			
15 Employee's address and ZIP code				16 *					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy A For Social Security Administration * See Instructions for Forms W-2 and W-2P Department of the Treasury Internal Revenue Service

Do NOT CUT or Separate Forms on This Page

1 Control number 22222		For Paperwork Reduction Act Notice, see back of Copy D. OMB No. 1545-0008		For Official Use Only					
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Void <input type="checkbox"/>
8 Employee's social security number				6 Allocated tips		7 Advance EIC payment			
				9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld	
12 Employee's name (first, middle, last)				13 Social security wages		14 Social security tips			
15 Employee's address and ZIP code				16 *					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy A For Social Security Administration * See Instructions for Forms W-2 and W-2P Department of the Treasury Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Employee's social security number				9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld	
				12 Employee's name, address, and ZIP code				13 Social security wages	
12 Employee's name, address, and ZIP code				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy 1 For State, City, or Local Tax Department
Employee's and employer's copy compared

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Employee's social security number				9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld	
				12 Employee's name, address, and ZIP code				13 Social security wages	
12 Employee's name, address, and ZIP code				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy 1 For State, City, or Local Tax Department
Employee's and employer's copy compared

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Employee's social security number				9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld	
				12 Employee's name, address, and ZIP code				13 Social security wages	
12 Employee's name, address, and ZIP code				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy 1 For State, City, or Local Tax Department
Employee's and employer's copy compared

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy B To be filed with employee's Federal tax return Department of the Treasury
 This information is being furnished to the Internal Revenue Service. Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy B To be filed with employee's Federal tax return Department of the Treasury
 This information is being furnished to the Internal Revenue Service. Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy B To be filed with employee's Federal tax return Department of the Treasury
 This information is being furnished to the Internal Revenue Service. Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy C For employee's records Department of the Treasury
 This information is being furnished to the Internal Revenue Service. Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy C For employee's records Department of the Treasury
 This information is being furnished to the Internal Revenue Service. Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984** Copy C For employee's records Department of the Treasury
 This information is being furnished to the Internal Revenue Service. Internal Revenue Service

Notice to Employee:

You must file a tax return regardless of your income if any amount is shown in box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1984 Federal income tax return. Attach Copy 2 to your 1984 State or local income tax return. Please keep Copy C for your records. You can use it to prove your right to social security benefits. If your name, social security number, or address is incorrect, please correct Copies B, C, and 2 and tell your employer.

If you have already filed your tax return and the information from this W-2 was not included, please amend your Form 1040, 1040A, or 1040EZ by filing Form 1040X.

If you have nonwage income of more than \$500 and will owe tax of \$400 or more (\$500 for 1985) you should

file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year.

If you retired during 1984 or plan to retire soon, you may have to pay tax on your income either by filing Form 1040-ES or by having tax withheld from your pension or annuity. See **Publication 505**, Tax Withholding and Estimated Tax, for details.

Credit for Social Security (FICA) Tax.—If more than one employer paid you wages during 1984 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you can claim the excess as a credit against your Federal income tax. (Please see your Federal income tax return instructions.) The social security rate of 6.7% (after allowance of a 0.3% credit) includes 1.3% for hospital insurance benefits and 5.4% for retirement, survivors, and disability insurance.

Notice to Employee:

You must file a tax return regardless of your income if any amount is shown in box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1984 Federal income tax return. Attach Copy 2 to your 1984 State or local income tax return. Please keep Copy C for your records. You can use it to prove your right to social security benefits. If your name, social security number, or address is incorrect, please correct Copies B, C, and 2 and tell your employer.

If you have already filed your tax return and the information from this W-2 was not included, please amend your Form 1040, 1040A, or 1040EZ by filing Form 1040X.

If you have nonwage income of more than \$500 and will owe tax of \$400 or more (\$500 for 1985) you should

file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year.

If you retired during 1984 or plan to retire soon, you may have to pay tax on your income either by filing Form 1040-ES or by having tax withheld from your pension or annuity. See **Publication 505**, Tax Withholding and Estimated Tax, for details.

Credit for Social Security (FICA) Tax.—If more than one employer paid you wages during 1984 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you can claim the excess as a credit against your Federal income tax. (Please see your Federal income tax return instructions.) The social security rate of 6.7% (after allowance of a 0.3% credit) includes 1.3% for hospital insurance benefits and 5.4% for retirement, survivors, and disability insurance.

Notice to Employee:

You must file a tax return regardless of your income if any amount is shown in box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1984 Federal income tax return. Attach Copy 2 to your 1984 State or local income tax return. Please keep Copy C for your records. You can use it to prove your right to social security benefits. If your name, social security number, or address is incorrect, please correct Copies B, C, and 2 and tell your employer.

If you have already filed your tax return and the information from this W-2 was not included, please amend your Form 1040, 1040A, or 1040EZ by filing Form 1040X.

If you have nonwage income of more than \$500 and will owe tax of \$400 or more (\$500 for 1985) you should

file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year.

If you retired during 1984 or plan to retire soon, you may have to pay tax on your income either by filing Form 1040-ES or by having tax withheld from your pension or annuity. See **Publication 505**, Tax Withholding and Estimated Tax, for details.

Credit for Social Security (FICA) Tax.—If more than one employer paid you wages during 1984 and more than the maximum social security employee tax, railroad retirement (RRTA) tax, or combined social security and RRTA tax was withheld, you can claim the excess as a credit against your Federal income tax. (Please see your Federal income tax return instructions.) The social security rate of 6.7% (after allowance of a 0.3% credit) includes 1.3% for hospital insurance benefits and 5.4% for retirement, survivors, and disability insurance.

1 Control number		OMB No. 1545-0008						
2 Employer's name, address, and ZIP code			3 Employer's identification number		4 Employer's State number			
			5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld		
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips			
			16					
			17 State income tax		18 State wages, tips, etc.		19 Name of State	
			20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy 2 To be filed with employee's State, City, or Local Income tax return. Employee's and employer's copy compared.

1 Control number		OMB No. 1545-0008						
2 Employer's name, address, and ZIP code			3 Employer's identification number		4 Employer's State number			
			5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld		
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips			
			16					
			17 State income tax		18 State wages, tips, etc.		19 Name of State	
			20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy 2 To be filed with employee's State, City, or Local Income tax return. Employee's and employer's copy compared.

1 Control number		OMB No. 1545-0008						
2 Employer's name, address, and ZIP code			3 Employer's identification number		4 Employer's State number			
			5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld		
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips			
			16					
			17 State income tax		18 State wages, tips, etc.		19 Name of State	
			20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy 2 To be filed with employee's State, City, or Local Income tax return. Employee's and employer's copy compared.

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy D for employer

Department of the Treasury
Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy D for employer

Department of the Treasury
Internal Revenue Service

1 Control number		OMB No. 1545-0008							
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 Employer's State number			
				5 Stat. employee	Deceased	Legal rep.	942 emp.	Subtotal	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 Allocated tips		7 Advance EIC payment			
8 Employee's social security number		9 Federal income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				16					
				17 State income tax		18 State wages, tips, etc.		19 Name of State	
				20 Local income tax		21 Local wages, tips, etc.		22 Name of locality	

Form **W-2 Wage and Tax Statement 1984**

Copy D for employer

Department of the Treasury
Internal Revenue Service

Instructions for Preparing Form W-2

The 6-part wage and tax statement is acceptable in most States. If you are in doubt, ask your appropriate State or local official.

Prepare Form W-2 for each of your employees to whom any of the following items applied during 1984:

- (a) You withheld income tax or social security (FICA) tax.
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- (c) You paid \$600 or more.
- (d) You paid any amount for services, if you are in a trade or business. Include the cash value of any payment you made that was not in cash.

By January 31, 1985, give Copies B, C, and 2 to each person who was your employee during 1984. For anyone

who stopped working for you before the end of 1984, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1985. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

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.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1984 — 390-028 36-2469137

Instructions for Preparing Form W-2

The 6-part wage and tax statement is acceptable in most States. If you are in doubt, ask your appropriate State or local official.

Prepare Form W-2 for each of your employees to whom any of the following items applied during 1984:

- (a) You withheld income tax or social security (FICA) tax.
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- (c) You paid \$600 or more.
- (d) You paid any amount for services, if you are in a trade or business. Include the cash value of any payment you made that was not in cash.

By January 31, 1985, give Copies B, C, and 2 to each person who was your employee during 1984. For anyone

who stopped working for you before the end of 1984, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1985. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

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.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1984 — 390-028 36-2469137

Instructions for Preparing Form W-2

The 6-part wage and tax statement is acceptable in most States. If you are in doubt, ask your appropriate State or local official.

Prepare Form W-2 for each of your employees to whom any of the following items applied during 1984:

- (a) You withheld income tax or social security (FICA) tax.
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- (c) You paid \$600 or more.
- (d) You paid any amount for services, if you are in a trade or business. Include the cash value of any payment you made that was not in cash.

By January 31, 1985, give Copies B, C, and 2 to each person who was your employee during 1984. For anyone

who stopped working for you before the end of 1984, you may give copies any time after employment ends. If the employee asks for Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1985. (For more information, please see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

See separate **Instructions for Forms W-2 and W-2P** for more information on how to complete Form W-2.

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.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1984 — 390-028 36-2469137