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 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
		For Paperwork Reduction Act No	otice, see the back of Copy D.
15 Recipient's address and ZIP code		Copy A—For Social Se See Instructions for Forms W-2 a	

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		
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
	no avvenuemento que monte con monte de debido debido de		7 Tax amt not determined legal rep.	Subtotal Void
8 Recipient's social secu	rity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name (first	, middle, last)	ä	13	14 Distribution code
			For Paperwork Reduction Act No	otice, see the back of Copy D.
15 Recipient's address an	d ZIP code		Copy A—For Social Se See Instructions for Forms W-2	

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		
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 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
		For Paperwork Reduction Act No	otice, see the back of Copy D.
15 Recipient's address and ZIP code		Copy A—For Social Se See Instructions for Forms W-2 a	

1 Control number						
			OMB No. 1545-0008			
2 Payer's name, address, and ZIP code			3 Payer's Federal Identification number 4 Payer's state I.D. r			
				5 State income tax withhel	ld	6 Name of state
				7 Tax amt not Deceased Leg determined re	gal (Subtotal Void
8 Recipient's social secu	irity no	9 Gross a	annuity, pension, etc.	10 Taxable amount		11 Federal income tax withheld
2 Recipient's name, addr	ress, and	I ZIP code		13		14 Distribution code
				1		
w.2P 1987			nent for Recipients o	Employee's copy a f Annuities,		ty, or Local Tax Dept. loyer's copy compared
			nent for Recipients o ns, Retired Pay, or I	Employee's copy a f Annuities,		
				Employee's copy a f Annuities,		
1 Control number	., and ZIP	Pensio	ns, Retired Pay, or I	Employee's copy a f Annuities,	nd emp	
1 Control number	., and ZIP	Pensio	ns, Retired Pay, or I	Employee's copy a f Annuities, RA Payments	number	loyer's copy compared
1 Control number	. and ZIP	Pensio	ns, Retired Pay, or I	Employee's copy a f Annuities, RA Payments 3 Payer's Federal Identification in	number d	doyer's copy compared 4 Payer's state I.D. number
orm W-2P 1987 1 Control number 2 Payer's name, address,		Pensio	ns, Retired Pay, or I	Employee's copy a f Annuities, RA Payments 3 Payer's Federal Identification of 5 State Income tax withhele	number d	4 Payer's state I.D. number 6 Name of state

Form W-2P 1987

Employee's copy and employer's copy compared

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

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

1 Control number			
	OMB No. 1545-0008		
2 Payer's name, address, and ZIP co	de	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 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, address, and ZIF	P code	13	14 Distribution code
		Copy 1—For State, C	

1 Control number	OMB No.	1545-0008		
2 Payer's name, address, and 2	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 Deceased Legal rep.	Subtotal Void
8 Recipient's social security no	o. 9 Gross annuity, per	nsion, etc.	10 Taxable amount	11 Federal income tax withheld
Recipient's name, address, a	nd ZIP code		13	14 Distribution code
orm W-2P 1987	Statement for R Pensions, Retire			
rm W-2F 1907	rensions, retire	euray, or n	CAT ayments	internal Nevertae del V
1 Control number	OMB No.	1545-0008		
2 Payer's name, address, and	ZIP code		3 Payer's Federal Identification number	4 Payer's state I.D. numbe
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal Void
Recipient's social security no	o. 9 Gross annuity, per	nsion, etc.	10 Taxable amount	11 Federal income tax withheld
2 Recipient's name, address, a	and ZIP code		13	14 Distribution code
orm W-2P 1987	Statement for R Pensions, Retire			
			,	
1 Control number	OMB No	. 1545-0008		
2 Payer's name, address, and	ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. numbe
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal Void
Recipient's social security n	o. 9 Gross annuity, pe	nsion, etc.	10 Taxable amount	11 Federal income tax withheld
2 Recipient's name, address,	and ZIP code		13	14 Distribution code

1 Control number		CMB No. 1545-0008		
2 Payer's name, address, ar	nd ZIP code	<u> </u>	3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Jax amt not Deceased Legal rep.	Subtotal Void
8 Recipient's social security	no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
2 Recipient's name, addres	s, and ZIP code		13	14 Distribution code
			Copy C—For Reci	pient's Records to the Internal Revenue Service
orm W-2P 1987		ment for Recipients o ons, Retired Pay, or II		Department of the Treasi Internal Revenue Servi
1 Control number		OMB No. 1545-0008		
2 Payer's name, address, ar	nd 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 Deceased Legal rep.	Subtotal Void
Recipient's social security	no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
2 Recipient's name, addres	s, and ZIP code		13	14 Distribution code
			Copy C—For Rec	•
orm W-2P 1987	State Pensi	ment for Recipients o ons, Retired Pay, or II	f Annuities, RA Payments	Department of the Treas Internal Revenue Serv
1 Control number		OMB No. 1545-0008		
2 Payer's name, address, a	nd 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 Deceased Legal rep.	Subtotal Void
8 Recipient's social security	no. 9 Gross	s annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
2 Recipient's name, addres	s, and ZIP code	:	13	14 Distribution code
			Copy C—For Rec	

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;

Publication 575, Pension and Annuity Income; Publication 590, Individual Retirement Arrangements (IRAs).

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;

Publication 575, Pension and Annuity Income; Publication 590, Individual Retirement Arrangements (IRAs).

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;

Publication 575, Pension and Annuity Income; Publication 590, Individual Retirement Arrangements (IRAs).

1 Control number		OMB No. 1545-0008			
2 Payer's name, address	s, and ZIP code	2	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 Deceased Legal rep.	Subtotal Void	
8 Recipient's social secu	urity no. 9 (Gross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld	
12 Recipient's name, add	iress, and ZIP	code	13	14 Distribution code	
			Employee's copy and emplo	vith recipient's State, City, ome Tax Return oyer's copy compared	
Form W-2P 1987		tatement for Recipients o ensions, Retired Pay, or I			
1 Control number		OMB No. 1545-0008			
2 Payer's name, address	s, 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 Deceased Legal rep.	Subtotal Void	
8 Recipient's social secu	irity no. 9 G	iross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld	
12 Recipient's name, add	ress, and ZIP (code	13 14 Distribution code		
			Copy 2—To be filed work or Local Inco	ith recipient's State, City, ome Tax Return	
1007		atement for Recipients o	f Annuities,	yer's copy compared	
Form W-2P 1987	Pe	ensions, Retired Pay, or II	RA Payments		
1 Control number		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 Deceased legal rep.	Subtotal Void	
8 Recipient's social secu	rity no. 9 G	ross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld	
12 Recipient's name, add	ress, and ZIP o	ode	13	14 Distribution code	
			Copy 2—To be filed w or Local Inco Employee's copy and emplo	ith recipient's State, City, me Tax Return yer's copy compared	

1 Control number		OMB No. 1545-0008		
2 Payer's name, address	s, 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 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, add	ress, and ZIP c	ode	13	14 Distribution code
			Conv.D	For Power
200			Copy D—For Payer	
Form W-2P 1987	St: Pe	atement for Recipients o nsions, Retired Pay, or I	f Annuities, RA Payments	Department of the Treasu Internal Revenue Servi
1 Control number		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 Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	rity no. 9 Gr	oss annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, address, and ZIP code			13	14 Distribution code
			Сору D—	For Payer
orm W-2P 1987	Sta	ntement for Recipients on III	f Annuities,	Department of the Treasu Internal Revenue Servi
01111 W-21 1507	re	nsions, Retired Fay, or n	A Fayments	internal Revenue Servii
1 Control number		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 Deceased Legal rep.	Subtotal Void
8 Recipient's social secu	rity no. 9 Gr	oss annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, address, and ZIP code			13	14 Distribution code
			Copy D—For Payer	

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.

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.

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.