



Department of the Treasury  
Internal Revenue Service

1995

# Federal Employment Tax Forms

See Circular E (Pub. 15), Employer's Tax Guide, Pub. 15-A, Employer's Supplemental Tax Guide, or Circular A (Pub. 51), Agricultural Employer's Tax Guide, for more information concerning completion and filing of Employment Tax Returns.

## Employers

For 1995, the wage base is \$61,200 for social security (old age, survivors, and disability insurance) with a tax rate of 6.2% each for employers and employees. All 1995 wages are subject to Medicare tax. For Medicare, the rate is 1.45% each for employers and employees.

Either Circular E (Pub. 15, Employer's Tax Guide) or Circular A (Pub. 51, Agricultural Employer's Tax Guide) will be mailed to you in December. These circulars contain information about completing and filing employment tax returns. They will also give the 1996 income tax withholding rates.

Agricultural employers will be sent Form 943-A, Agricultural Employer's Record of Federal Tax Liability, and Form 943, Employer's Annual Tax Return for Agricultural Employees, in December.

**Information Returns Questions.**—If you have questions about information returns (Forms 1096, 1098, 1099, 1042-S, 5498, W-2, W-2G, and W-3), call 304-263-8700 (not a toll-free number).

**Filing Forms W-2 and W-3.**—If you file Form W-2 reports on magnetic media, use the information in this publication under **Instructions for Form W-2** and in the Social Security Administration Technical Instruction Bulletin No. 4 to ensure accurate reporting.

See the enclosed instructions for Forms W-2 and W-3 for information about completing these forms. Please see the following reminders about completing and filing wage and tax statements.

- Please show the correct social security numbers of employees on Form W-2, and be sure all copies are legible. Encourage employees who have changed their name during the year to notify their local Social Security Administration (SSA) office and request a new card. This will allow the SSA to process the information correctly and to properly credit employees' social security earnings. It will also help employees to correctly report their wages to the IRS on their income tax forms.

This publication contains the following forms and their instructions. Please order additional forms as early as possible.

Form W-2, Wage and Tax Statement

Instructions for Form W-2

Form W-3, Transmittal of Wage and Tax Statements

Form 7018, Employer's Order Blank for Forms

**Note:** To request forms and publications not listed on Form 7018, call 1-800-TAX-FORM (1-800-829-3676).

- All Forms W-2 and W-3 should be sent to the Social Security Administration, Data Operations Center, 1150 E. Mountain Drive, Wilkes-Barre PA 18769-0001. Certified mail should be sent to the Social Security Administration, Data Operations Center, 1150 E. Mountain Drive, Wilkes-Barre PA 18769-0002.

- If possible, please file Forms W-2 either alphabetically by employees' last names or numerically by employees' social security numbers. This will help SSA locate specific forms if there is a problem with your submission.

- Social security wages and taxes and Medicare wages and taxes must be reported separately on the Forms W-2.

**Sick Pay.**—Certain payments of sick pay, including payments made by third parties such as insurance companies, are subject to Federal unemployment (FUTA), social security, Medicare, or railroad retirement (RRTA) taxes. For details, including how to report on Forms W-2 and W-3, get Pub. 15-A.

**Reconciling Wage Reports.**—The total wages paid during 1995 subject to social security taxes that were reported on employment tax returns (Forms 941, 943, or Schedule H (Form 1040)) should equal the total of the amounts reported in box 3 of the 1995 Form W-3. Likewise, the total social security tips reported on line 6b of Forms 941 should equal the total amount reported in box 7 of Form W-3. Also the total Medicare wages and tips reported on line 7 of Forms 941 should equal the total amount in box 5 of Form W-3.

**Substitute Forms.**—You may use substitute forms, instead of IRS forms, only as permitted by revenue procedures. You can get Pub. 1141, General Rules and Specifications For Private Printing of Substitute Forms W-2 and W-3, by calling 1-800-TAX-FORM (1-800-829-3676). If you file substitute paper Forms W-2, you must file Forms W-3 that are the same width as the Forms W-2.

Internal Revenue Service  
WADC-9999  
Rancho Cordova, CA 95743-9999

**Official Business**  
Penalty for Private Use, \$300  
Do Not Forward

Peel off the label below and place it over boxes e and f on the Form W-3 you file with the Social Security Administration. Make any necessary corrections on the label. If you file additional Forms W-3, fill in your name, address, and employer identification number.

**Bulk Rate**  
Postage and Fees Paid  
Internal Revenue Service  
**Permit No. G-48**

Carrier Route Presort

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## Forms and Publications You May Need

As an employer, in addition to the Forms W-2 and W-3 included in this booklet, you may need one or more of the following forms and publications. Use Form 7018 to order the items listed on the form. Other materials may be ordered by calling 1-800-829-3676.

**Note:** *If you have employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or Puerto Rico who are subject to local income tax and U.S. social security and Medicare taxes, you must file the appropriate forms for those employees. See Pubs. 80 and 179 for more details. The forms are available by calling 1-800-829-3676 or by contacting the local tax departments in each location.*

Form	Report—
<b>W-2c</b>	Used by employers to correct Forms W-2.
<b>W-3c</b>	Used by employers to transmit Copy A of Forms W-2c to the Social Security Administration (SSA).
<b>W-4</b>	Used by employees to claim allowances for (or exemption from) Federal income tax withholding.
<b>W-4P</b>	Used by recipients of income from annuity, pension, and certain other deferred compensation plans to tell payers whether income tax is to be withheld and on what basis.
<b>W-4S</b>	Used by employees to request Federal income tax withholding on sick pay.
<b>W-5</b>	Used by eligible employees who choose to receive advance earned income credit payments.
<b>941</b>	Used by employers to report social security, Medicare, and Federal income taxes, and advance earned income credit payments.
<b>941 Sch. B</b>	Used by employers required to deposit on a semiweekly basis to report employment tax liability.
<b>941c</b>	Used to correct information previously reported on Forms 941, 943, and 945.
<b>943</b>	Used by agricultural employers to report social security, Medicare, and Federal income taxes.
<b>943-A</b>	Used by agricultural employers required to deposit on a semiweekly basis to report employment tax liability.
<b>945</b>	Used to report income tax withheld from nonpayroll payments such as pensions, annuities, IRAs, military retirement, gambling winnings, and backup withholding.
<b>945-A</b>	Used by payers required to deposit on a semiweekly basis to report nonpayroll tax liability.
<b>Pub.</b>	<b>Purpose—</b>
<b>213</b>	A poster to alert employees who need to file a new Form W-4.
<b>1494</b>	Used to determine how much of an employee's pay is exempt from a levy on wages.

The **1995 Instructions for Forms 1099, 1098, 5498, and W-2G** give detailed guidelines for what to report and how to complete the following information returns. You may need these forms to report certain payments you make during the course of your trade or business.

Form	Report—
<b>1096</b>	Your identifying information and the number and type of return being transmitted to the IRS.
<b>1098</b>	Mortgage interest, including certain points, of \$600 or more received from individuals.
<b>1099-A</b>	Information about acquisition or abandonment of property that secures a loan.
<b>1099-B</b>	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.
<b>1099-C</b>	Cancellation of a debt owed a financial institution, credit union, RTC, FDIC, NCUA, or the Federal Government.
<b>1099-DIV</b>	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock, and distributions in liquidation.
<b>1099-G</b>	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.
<b>1099-INT</b>	Interest income not including interest on an IRA.
<b>1099-MISC</b>	Payments of (a) \$10 or more for royalties; (b) \$600 or more for rents, prizes, and awards that are not for services rendered; fees, commissions, or other compensation to persons not treated as your employees, or to physicians or other providers of medical or health care services; (c) any proceeds from the sale of a catch or the fair market value of a distribution in kind to each crewmember of fishing boats with normally fewer than 10 crewmembers; (d) \$10 or more in substitute dividend and tax-exempt interest payments reportable by brokers; or (e) direct sales of \$5,000 or more of consumer products for resale.
<b>1099-OID</b>	Original issue discount.
<b>1099-PATR</b>	Distributions from cooperatives to their patrons.
<b>1099-R</b>	Distributions from retirement or profit-sharing plans, IRAs, SEPs, or insurance.
<b>1099-S</b>	Gross proceeds from the sale or exchange of real estate.
<b>W-2G</b>	Certain gambling winnings.
<b>5498</b>	Contributions to an IRA (including rollovers) and the value of an IRA or SEP account.

## Employer's Order Blank for Forms

▶ See instructions on back.

▶ For Paperwork Reduction Act Notice, see back of form.

**Please send your  
 order to IRS as  
 soon as possible**

### USE THIS PORTION FOR 1995 FORMS ONLY

FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY
W-2		941c		1099-B		1099-R	
W-2c		941 Sch B		1099-C		1099-S	
W-2G		943-A		1099-DIV		Instr 1099	
W-3		945		1099-G		5498	
W-3c		945-A		1099-INT		Pub 213	
W-4		1096		1099-MISC		Pub 1494	
W-4P		1098		1099-OID			
W-4S		1099-A		1099-PATR			

**Please order the number of forms needed, not the number of sheets.**

Firm/Company Name
Firm/Company address (number and street)
City, state, and ZIP code

### USE THIS PORTION FOR 1996 FORMS ONLY

\_\_\_\_\_ **W-4**  
 (Quantity needed)

\_\_\_\_\_ **W-4P**  
 (Quantity needed)

\_\_\_\_\_ **W-4S**  
 (Quantity needed)

\_\_\_\_\_ **W-5**  
 (Quantity needed)  
**(1996 Revisions)**

Firm/Company Name
Firm/Company address (number and street)
City, state, and ZIP code

**Note:** An order blank for 1996 forms and information returns will be sent to you in December 1995, in either **Pub. 15**, Circular E, Employer's Tax Guide, or **Pub. 51**, Circular A, Agricultural Employer's Tax Guide.

## Instructions

Simply enter the quantity next to the form you are ordering and complete the appropriate mailing label(s). The titles of these forms are listed below. Use the top portion for ordering 1995 forms ONLY. Use the bottom portion for ordering 1996 W-4 series and W-5 forms ONLY. Do not separate the mailing labels from the order blanks.

Some of the forms listed on the order blank are printed two on a sheet; some are printed three on a sheet. **PLEASE ORDER THE NUMBER OF FORMS NEEDED, NOT THE NUMBER OF SHEETS.**

**Note:** None of the items on the order blank are available from IRS in a continuous feed version.

## Where To Send Your Order

Send your order to the Internal Revenue Service address for your state.

Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Foreign Address

Central Area Distribution Center  
P.O. Box 8908  
Bloomington, IL 61702-8908

Western Area Distribution Center  
Rancho Cordova, CA 95743-9999

Eastern Area Distribution Center  
P.O. Box 85075  
Richmond, VA 23261-5075

## Titles

Form W-2, Wage and Tax Statement  
Form W-2c, Statement of Corrected Income and Tax Amounts  
Form W-2G, Certain Gambling Winnings  
Form W-3, Transmittal of Wage and Tax Statements  
Form W-3c, Transmittal of Corrected Income and Tax Statements  
Form W-4, Employee's Withholding Allowance Certificate  
Form W-4P, Withholding Certificate for Pension or Annuity Payments  
Form W-4S, Request for Federal Income Tax Withholding From Sick Pay  
Form W-5, Earned Income Credit Advance Payment Certificate  
Form 941, Schedule B, Employer's Record of Federal Tax Liability  
Form 941c, Supporting Statement To Correct Information  
Form 943-A, Agricultural Employer's Record of Federal Tax Liability  
Form 945, Annual Return of Withheld Federal Income Tax  
Form 945-A, Annual Record of Federal Tax Liability  
Form 1096, Annual Summary and Transmittal of U.S. Information Returns  
Form 1098, Mortgage Interest Statement  
Form 1099-A, Acquisition or Abandonment of Secured Property  
Form 1099-B, Proceeds From Broker and Barter Exchange Transactions  
Form 1099-C, Cancellation of Debt  
Form 1099-DIV, Dividends and Distributions  
Form 1099-G, Certain Government Payments  
Form 1099-INT, Interest Income  
Form 1099-MISC, Miscellaneous Income  
Form 1099-OID, Original Issue Discount  
Form 1099-PATR, Taxable Distributions Received From Cooperatives  
Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  
Form 1099-S, Proceeds From Real Estate Transactions  
Form 5498, Individual Retirement Arrangement Information  
Instructions for Forms 1099, 1098, 5498, and W-2G  
Pub. 213, You May Need to Check Your Withholding  
Pub. 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time

estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224.

**DO NOT** send the order blank to this office. Instead, see **Where To Send Your Order** on this page.

