

Form W-2: Wages & Tax Statement

Must be issued if paid more than **\$600** or there were any withholdings.

Must be distributed to recipients by **Jan 31**.

Box a. Employee's Social Security number (SSN).

Box b-c. Employer identification number (EIN) & address.

Box d. Control number used when importing W-2 into software.

Box e-f. Employee name & address.

Box 14. Union dues, education assistance, clergy's parsonage allowance, etc.

Box 15-17. State name, ID, state earnings and amount withheld.

Box 18-20. Any local or city taxes.

Note: To correct W-2 you need to file Form W-2C.

Copy - Taxpayer receives 6 copies. Copy A, B, C, D & Copy 1, 2 for different purposes.

a Employee's social security number 123-45-6789		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 11-5511551		1 Wages, tips, other compensation \$30,000.00	2 Federal income tax withheld \$3,000.00
c Employer's name, address, and ZIP code Company A 123 Park Ave. City, ST 54321		3 Social security wages \$32,000.00	4 Social security tax withheld \$1,984.00
		5 Medicare wages and tips \$32,000.00	6 Medicare tax withheld \$464.00
		7 Social security tips 	8 Allocated tips
d Control number 597543 WZG		9	10 Dependent care benefits \$1,500.00
e Employee's first name and initial Last name Suff. Jane Austen 456 Maple St. Town, ST 12345		11 Nonqualified plans 	12a See instructions for box 12 D \$2,000.00
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b DD \$3,980.00
		14 Other 	12c
			12d
f Employee's address and ZIP code			
15 State ST	16 State wages, tips, etc. \$30,000.00	17 State income tax \$1,500.00	18 Local wages, tips, etc.
Employee's state ID number 11551155100001			19 Local income tax
			20 Locality name

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

2021

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Department of the Treasury - Internal Revenue Service

Box 12. Employer benefits (*frequent codes*)
 C - group life insurance
 D - 401(k) deferrals
 J - nontaxable sick pay
 T - adoption benefits
 W - HSA contributions
 DD - employer-sponsored health coverage

Year Year of the form.

Box 13. Indication for statutory employee, participation in employer's retirement plan & sick pay.

Box 1. Employee wages.

Box 2. Federal withholdings for the year, based on W-4 elections.

Box 3. Wages subject to Social Security tax. Maximum is \$142,800 for 2021.

Box 4. SS wages withheld at 6.2%.

Box 5. Wages subject to Medicare tax.

Box 6. Medicare wages withheld at 1.45%.

Box 7. Tips employee reported to the employer.

Box 8. Tips employer calculated are attributable to the employee.

Box 10. Dependent care benefits.

Form 1099-INT: Interest Income

Void or Corrected.
 Voided before sent to IRS or corrected if there is a change in any box.

VOID CORRECTED

Must be issued if paid more than **\$10** in **Box 1, 3 and 8** or there were any withholdings in **Box 4**.

Must be distributed to recipients by **Jan 31**.

Payer. Name, address & TIN.

Recipient. Name, address & SSN (TIN).

Account. Provided if multiple forms issued by the payer.

Box 9-14. Bond information.

Box 15-17. State name, ID & amount withheld.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. National Bank 123 Park Ave. City, ST 54321		Payer's RTIN (optional)	OMB No. 1545-0112 2021	
PAYER'S TIN 11-5511551		RECIPIENT'S TIN 123-45-6789		Interest Income Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Jane Austen		Street address (including apt. no.) 456 Maple St.		
City or town, state or province, country, and ZIP or foreign postal code Town, ST 12345		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		12 Bond premium on Treasury obligations		
1 Interest income \$241.38		2 Early withdrawal penalty \$24.00		
3 Interest on U.S. Savings Bonds and Treas. obligations		4 Federal income tax withheld		
5 Investment expenses		6 Foreign tax paid		
7 Foreign country or U.S. possession		8 Tax-exempt interest \$32.27		
9 Specified private activity bond interest		10 Market discount		
11 Bond premium		12 Bond premium on tax-exempt bond		
13 Bond premium on tax-exempt bond		14 Tax-exempt and tax credit bond CUSIP no.		
15 State		16 State identification no.		
17 State tax withheld \$ \$				

YEAR. Year of the form.

Box 1. Interest payment received from bank accounts or CDs. Issued if more than \$10 in interest.

Box 2. This is a penalty amount if a taxpayer withdraws a deposit before maturity. It is deductible from gross income.

Box 3. Interest received on US Savings Bonds or Treasury obligation. Taxable on federal return but *often NOT* taxable at the state and local level.

Box 4. Any Federal withholdings for taxes.

Box 5. NOT the typical investment expenses but *rare* real estate mortgage investment conduits (REMICs).

Box 8. Tax-exempt interest from investments like municipal bonds. It is exempt from federal income tax.

Box 6. Any foreign tax paid on interest (*in USD*).

Box 7. Foreign country where the foreign tax in Box 6 was paid.

Form 1099-DIV: Dividends & Distributions

Corrected. If there is a change in any field.

Must be issued if paid more than **\$10** or there were any withholdings or foreign tax or **\$600** in liquidation.

Must be distributed to recipients by **Jan 31**.

Payer. Name, address & TIN.

Recipient. Name, address & SSN (TIN).

Note: *The 1099-DIV form is often presented in a different format but with all the applicable field numbers.*

Account. Provided if multiple forms issued by the payer.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. American Broker 456 Wall Street City, ST 54321		1a Total ordinary dividends \$653.90	OMB No. 1545-0110	2021	Dividends and Distributions →
		1b Qualified dividends \$345.75	Form 1099-DIV		
PAYER'S TIN 11-5511551		2a Total capital gain distr. \$250.01	2b Unrecap. Sec. 1250 gain		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S TIN 123-45-6789		2c Section 1202 gain	2d Collectibles (28%) gain		
RECIPIENT'S name Jane Austen		2e Section 897 ordinary dividends	2f Section 897 capital gain		
Street address (including apt. no.) 456 Maple St.		3 Nondividend distributions	4 Federal income tax withheld		
City or town, state or province, country, and ZIP or foreign postal code Town, ST 12345		5 Section 199A dividends \$123.05	6 Investment expenses		
		7 Foreign tax paid \$54.45	8 Foreign country or U.S. possession Various		
		9 Cash liquidation distributions	10 Noncash liquidation distributions		
		11 Exempt-interest dividends \$89.55	12 Specified private activity bond interest dividends		
Account number (see instructions)		13 State	14 State identification no.	15 State tax withheld	

Form **1099-DIV**

(keep for your records)

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

YEAR. Year of the form.

Box 1a. Total amount of dividends received.
Box 1b. Portion of the amount in Box 1a that qualifies for the reduced capital gains rates.

Box 2a. Long-term capital gain distributions paid.

Box 4. Any Federal withholdings for taxes.

Box 5. Dividends eligible for the 20% QBI deduction under 199A.

Box 6. Investment expenses for non-public offered mutual funds (*usually*).

Box 7. Foreign tax paid on the dividends (*in USD*). Up to \$300 (*\$600 for MFJ*) doesn't need to be filed on Form 1116.

Box 8. Foreign location for Box 7.

Box 11. Tax-exempt dividends paid. This is entered on *Form 1040, line 2a*.

Box 13-15. State name, ID & amount withheld.