

W-3

Form

Department of the Treasury
Internal Revenue Service**Transmittal of Income and Tax Statements**(Magnetic tape filers: See the applicable Revenue Procedures
regarding transmittal of returns on magnetic tape.)**1973**

Enter number of documents 2	Place an "X" in the proper box to identify type of document being transmitted			All documents are: Place an "X" in the proper boxes. (See Instructions.)		
	Form W-2	Form W-2P	Form 1099R	Original	Corrected	With taxpayer identifying number
PAYER'S identifying number ▶ H. TRACY HALL, INC. 1190 COLUMBIA LANE P. O. BOX 7533 UNIV. STA. PROVO, UTAH 84601 → 84602				Without taxpayer identifying number		
Type or print PAYER'S name, address and ZIP code above.				Y O U R C O P Y		

40002768

H. J. Hall, Pres. 9 Jan 1974

H. Tracy Hall, Inc. 870293951
POB 7533 UNIV. Sta.
Broom, ut 84602

Wage and Tax Statement

1973

Copy 1 For State
or Local Tax Dept.

Employer's State identifying number

25 7391 73071

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	Name
	17.40	0			20.24		346.		1.85		346.		
EMPLOYEE'S social security number ▶				545 684324									
Ronald E. Reichert													
776 W. - 700 S.													
Broom, ut. 84057													
Type or print EMPLOYEE'S name, address and ZIP code above.													
STATUS													
1. Single													
2. Married													
S													
OTHER INFORMATION (SEE CIRCULAR E)													
Cost of group term life insurance included in box 2													
Excludable sick pay included in box 2													
An "X" in the upper left corner indicates this is a corrected form.													
FOR STATE OR LOCAL USE ONLY													
Employee's copy and employer's copy compared . ▶													

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Highlights

New Forms.—New Forms 1099R and W-2P have been developed to replace current Form W-2P. The purpose of these forms is explained in detail under Specific Instructions.

Expanded Requirements for Forms W-2.—If income tax has been withheld you are required to file Form W-2, or in the case of recipients of annuities, pensions or retired pay, Form W-2P (but you must file Form W-2 in any case in which Social Security tax has been withheld). These changes are of particular importance to those who employ household employees or farm workers.

Statements for Recipients.—Substitute information return forms allow considerable flexibility to employers or payers in the furnishing of income payment and tax withholding information to employees or payees. Substitute forms may be particularly advantageous to payers who use magnetic tape for filing with Internal Revenue. (See instruction G.)

Magnetic Tape Reporting.—The Service encourages the filing of information returns on magnetic tape and procedures have been developed to make it easier to use tape in lieu of paper returns. (See instruction H.)

General Instructions

A. Who Must File.—Form W-3, Transmittal of Income and Tax Statements, must be filed by employers and other payers as a transmittal for the information returns listed below. However, payers who file their information returns on computer-produced magnetic tape should look to the pertinent IRS publications on magnetic tape filing for instructions on transmitting these returns.

The returns that are to be filed with Form W-3 and the payers responsible for filing these returns are as follows:

(1) **Form W-2, Wage and Tax Statement,** is to be filed by employers. (See Circulars A and E for detailed instructions.) However, employers who file an Employer's Quarterly Tax Return for Household Employees, Form 942, should use that form as a transmittal for Form W-2.

(2) **Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay, and Form 1099R, Statement for Recipients of Lump-Sum Distributions from Profit-Sharing and Retirement Plans,** are to be filed by employees' trusts or funds; Federal, State, or local government retirement systems; life insurance companies; and all other payers who are the "obligors" responsible for making the payments reported thereon. If an employer makes retirement plan contributions to an employees' trust, which in turn is responsible for the payments to retirees and their beneficiaries, the trust and not the employer is the obligor responsible for submission of Forms W-2P and 1099R—and Forms W-2 for the trust's own employees, if any—and these forms should bear the trust's name, address and Employer Identification Number. (Of course, the trust may employ an agent or fiduciary to prepare and file the forms, while still maintaining its obligor responsibilities.) See paragraph E below. Similarly, a bank which is a fiduciary for an employees' trust or retirement fund and withholds income tax when requested by annuitants, would (if it prepares the Forms W-2P and 1099R) show the obligor trust's or fund's name, address and Employer Identification Number on the Forms W-2P and 1099R.

(3) **Form W-3P, Annual Report by Certain Payers of Annuities and Lump-Sum Distributions,** is to be filed by Federal, State, and local government agencies or retirement systems (which make payments reportable on Forms W-2P and 1099R) and life insurance companies maintaining pension plan reserves described in Internal Revenue Code section 805(d)(1).

B. When to File.—Forms W-3 and related Forms W-2, W-2P, 1099R, and W-3P are required to be filed on or before February 28, 1974, except in the case of employers of household employees who should attach Forms W-2 to their 4th quarter Form 942 and file by January 31, 1974.

C. Where to File.
If your legal residence, principal place of business, office, or agency is located in

Use this address

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester

Internal Revenue Service Center
1040 Waverly Avenue
Holtsville, N.Y. 11799

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110

If you have no legal residence or principal place of business in any Internal Revenue district, file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pa. 19155.

D. Calendar Year Basis.—All amounts on Forms W-2, W-2P, 1099R, and W-3P must be on the basis of a calendar year.

E. Identifying Numbers.—The Service associates and verifies income payments and withheld taxes reported on information returns with corresponding amounts on tax returns, principally through taxpayer identifying numbers. In order to facilitate this association, payers' and recipients' taxpayer identifying numbers must be provided on the forms or magnetic tape sent to the Service. For those engaged in a trade or business, the taxpayer identifying number is, with one exception, the Employer Identification Number. The exception is in the case of payments to sole proprietors, e.g., payments under a qualified "HR 10" plan to which a sole proprietor has made contributions, when payers should use the

(Continued on page 2)

turn. For such returns filed on paper, an "X" must be entered to the right of the format indicator number (which is "1" on Government printed forms) and the words "CORRECTED RETURN" (in upper case letters) must be centered in the top 1/4 inch of the form. Statements for recipients must also be identified as "corrected."

Specific Instructions

(References are to the Internal Revenue Code unless otherwise specified)

You are required to file information returns with the Service and provide statements to income recipients in all instances where income or social security tax has been withheld. Returns must also be filed and statements provided to recipients in a number of other instances (e.g., as required under sections 6041, 6047, 6051, and 6052). Most payers find, that even when not required to do so, it generally is less costly and more convenient to file return Forms W-2, W-2P, and 1099R and provide statements to recipients, for all payments—and the Internal Revenue Service prefers that they do so.

The instructions below cover all lines or boxes on the official forms. When an entry is not appropriate, the line or box should be left blank. Privately printed substitute forms need, of course, show only those items which are applicable.

A. Form W-2, Wage and Tax Statement.—Use this form to report payments from an employer to an employee.

Box 1.—Federal income tax withheld.

Box 2.—Wages, tips and other compensation. The sum of total wages paid (including payments of "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. If an employer has a payroll system that makes it difficult to combine "other compensation" with wages and tips, he may avoid the problem by filing two Forms W-2, one of which shows wages and tips, and the other, "other compensation."

Box 3.—FICA employee tax withheld. Total amount of FICA employee tax (not the employer tax) deducted and withheld,

if any (but if there was an adjustment in 1973 to correct the tax for a prior year, enter the amount withheld in 1973 increased by the adjustment for an overcollection or decreased by the adjustment for an undercollection).

Box 4.—Total FICA wages. Total wages paid and tips reported (before payroll deductions) subject to the Federal Insurance Contributions Act. Non-cash remuneration is considered wages. No FICA wage entry need be made if (1) FICA wages equal the amount shown in Box 2, or (2) FICA wages are the maximum subject to FICA tax and the total wages for income tax withholding purposes exceed that maximum amount.

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

State or Local Tax Information.—Boxes 6 through 11 and the boxes for marital status and employer's State identification number are provided on the official form for reporting State and local tax information. Though this information is not required by the Internal Revenue Service, you may include these amounts on Copies "A" filed with the Service if you find it convenient to do so—this will often be the case when payers use copies of the returns prepared on the official forms for their State returns or as recipients' statements.

Cost of Group Term Life Insurance Included in Box 2.—Enter cost of employee's group term life insurance to the extent taxable to him. (See sections 79 and 6052.)

Excludable Sick Pay Included in Box 2.—Entries in this box are not required. However, entries may be made in this block only if the records required by section 31.3401(a)-1(b)(8)(ii)(b) of the Regulations are maintained to support the amount of excludable sick pay and the employer assumes responsibility for its accuracy.

B. Form W-2P, Statement for Recipients of Annuities, Pensions or Retired Pay.—Use this form to report periodic retirement plan distributions—e.g., retired, or retainer pay, or annuities and pensions—as well as annuities paid pursuant to commercial, individually purchased contracts. However, periodic distributions that are subject to social security (FICA) tax withholding are reportable on Form W-2, Wage and Tax Statements. Payers

should note that retired pay (e.g., payments to retired military personnel and certain judiciary officials) formerly reportable on Forms W-2, is now reportable on Forms W-2P.

Form W-2P is not required for (a) retirement benefits which are exempt under the tax law, e.g., social security, most Railroad Retirement and Veterans Administration payments, (b) distributions effected by a fiduciary filing on Form 1041 and providing Schedule E (Form 1041) to beneficiaries, or (c) lump-sum payments reportable on Form 1099R.

Box 1.—Federal income tax withheld.

Box 2.—Annuity, pension or retired pay; gross amount. Total amount paid before any income tax or other payroll deductions are withheld without regard to any exclusion from gross income allowable under the tax law. (But in the case of disability retirees, see instructions applicable to boxes 4 and 5 below.)

Box 3.—Annuity, pension or retired pay; taxable amount. This is the amount includible in the recipient's adjusted gross income and in many instances, will be the same figure as that shown in the "gross amount" box. In other instances, e.g., when annuities are subject to the 3-year rule or other cost recovery rule, there may be some years in which no portion of the payments is taxable. If you are unable to provide the taxable amount because you do not know all the facts necessary to compute it (e.g., the section 101(b) death benefit exclusion, when applicable to a survivor-beneficiary's annuity, taxable under section 72), you may report only the gross amount and leave the taxable amount box blank. However, you are encouraged to provide the taxable amount whenever possible to assist your recipients in correctly reporting income on their tax returns.

Boxes 4 and 5.—Disability retirees under normal retirement age. The gross amount of payments made to disability retirees prior to their attaining normal retirement age and to which the sick pay exclusion of section 105(d) may be applied, are reportable in box 4, the excludable sick pay in box 5. Generally, if there are entries in these boxes, there will not be any amounts shown in boxes 2 or 3. However, in the year in which a disability retiree reaches normal retirement age

(Continued on page 4)

H. Tracy Hall, Inc 87 0293951
P.O.B 7533 Univ. Sta.
Provo, UT 84601

Wage and Tax Statement

1973

Copy 1 For State
or Local Tax Dept.

Employer's State identifying number

25 7391 73071

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

FEDERAL INCOME TAX INFORMATION

1 Federal income tax withheld 0

2 Wages, tips and other compensation 0

3 FICA employee tax withheld 5.45

SOCIAL SECURITY INFORMATION

4 Total FICA wages 93.10

5 Uncollected employee FICA tax on tips

STATE OR LOCAL INCOME TAX INFORMATION

6 Tax withheld 0

7 Wages paid 93.10

8 Name

EMPLOYEE'S social security number ▶

215 52 7415

9 Tax withheld

10 Wages paid

11 Name

John D. Sabir
330 S. 1080 E.
Provo, UT 84601

STATUS

1. Single
2. Married

M

OTHER INFORMATION (SEE CIRCULAR E)

Cost of group term life insurance included in box 2

Excludable sick pay included in box 2

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 . . . ▶

43002770

H. Tracy Hall, Inc. 870293951
POB 7533 Univ. Sta.

Provo, ut 84601

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

Wage and Tax Statement

1973

Copy 1 For State
or Local Tax Dept.

Employer's State identifying number

25 7391 73071

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	Name
	132.70	0		69.44		5	1186.75	9	20.75	10	1186.75	11	

EMPLOYEE'S social security number ▶

516-66-1554

Wesley H. Lifferth

440 N. - 750 E.

Provo, ut 84601

Type or print EMPLOYEE'S name, address and ZIP code above.

STATUS		OTHER INFORMATION (SEE CIRCULAR E)	
1. Single	2. Married	Cost of group term life insurance included in box 2	Excludable sick pay included in box 2
S			

An "X" in the upper left corner indicates this is a corrected form.

FOR STATE OR LOCAL USE ONLY

Employee's copy and employer's copy compared . ▶

40002771

Wage and Tax Statement 1973

Copy D
For employer

Employer's State identifying number

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 Name	
EMPLOYEE'S social security number					9 Tax withheld	10 Wages paid	11 Name	

OTHER INFORMATION (SEE CIRCULAR E)

STATUS	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.

Wage and Tax Statement 1973

Copy D
For employer

Employer's State identifying number

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	Name
<p>EMPLOYEE'S social security number ▶ 15 52 7415</p>													
5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	Name						

STATUS		OTHER INFORMATION (SEE CIRCULAR E)	
1. Single	2. Married	Cost of group term life insurance included in box 2	Excludable sick pay included in box 2
M			

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.

Wage and Tax Statement

1973

Copy D
For employer

Employer's State identifying number

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

FEDERAL INCOME TAX INFORMATION

1 Federal income tax withheld 2 Wages, tips and other compensation

SOCIAL SECURITY INFORMATION

3 FICA employee tax withheld

4 Total FICA wages

STATE OR LOCAL INCOME TAX INFORMATION

6 Tax withheld

7 Wages paid

8 Name

EMPLOYEE'S social security number

5 Uncollected employee FICA tax on tips

9 Tax withheld

10 Wages paid

11 Name

STATUS

1. Single
2. Married

OTHER INFORMATION (SEE CIRCULAR E)

Cost of group term life insurance included in box 2

Excludable sick pay included in box 2

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.