WHITE HOUSE GIFT REGISTER

'00 AUG 7 AM11:28

GIFT INTENDED FOR

President ☑ Both/All ☐

First Lady ☐ Chelsea ☐

DONOR INFORMATION

Name: Hunter R. Rawlings III

Address: President
Cornell University Phone:
The Science Coalition
1001 G Street, NW
Suite 900East
DC 20001

PRESENTATION

Date: 8/7/00 Event:

Handed to President ☐ Other Method ☑ via John Podesta

Gift Description:

Nanosaxophone paperweight

Send Gift and Register to (

8-7-00

Send to ~~Burkhardt~~?
Yes ✓
No ____

coordinate w/OSTP?
Yes ✓
No ____

cd

United States President William J. Clinton plays the saxophone as a jazz musician; Joe Henderson claps to the beat.
*Photo taken at the Arkansas Ball inauguration festivities, January 1993.**

The Science Coalition presented this paperweight "nanosaxophone," crafted by the Cornell Nanofabrication Facility (CNF), to President William J. Clinton on July 12, 2000.

The one centimeter chip placed on the paperweight includes an 8 millimeter profile of the president playing the saxophone, taken from the photo above. However, that profile was created by lining up 287,900 silhouettes of the saxophone below. Each nanosaxophone is 6 μm by 8 μm or about the size of a single human blood cell. The smallest feature visible is about 25 nanometers (or one one-millionth of an inch) across.

The "nanosaxophone," made for fun to illustrate nanotechnology, demonstrates CNF's ability to fabricate the world's smallest devices. CNF is a partner in the National Nanofabrication Users Network (NNUN), sponsored by the National Science Foundation. Researchers from across the United States use NNUN facilities to fabricate devices on the micro- and nano-scale for applications in biology, biomedicine, chemistry, electronics, materials, mechanics, optics, and physics.

On the left, each nano-saxophone is 6 μm by 8 μm or about the size of a single human blood cell.
On the right, the original saxophone, found in Microsoft's Clip Art.

www.sciencecoalition.org

www.cnf.cornell.edu

** photo from: http://viewimages.lycos.com/viewimage/?imageid=AR008245&partnerid=12&promotionid=28*

THE
SCIENCE
COALITION

1001 G Street, N.W. • Suite 900 East • Washington, D.C. 20001
202/879-9384 • FAX: 202/393-5510 • www.sciencecoalition.org

July 6, 2000

The Honorable William J. Clinton
President of the United States
The White House
1600 Pennsylvania Avenue, N.W.
Washington, D.C. 20500

Dear President Clinton:

Innovations in information and research-based industries like telecommunications and biotechnology are leading the nation to a new level of prosperity. For example, cutting-edge advancements in laser and fiber optic research as well as supercomputer research and genomic research have made these technological advancements possible and they all have one thing in common—they were supported, in part, with federally-sponsored research funding at American universities.

The Science Coalition represents more than 400 organizations, individuals, Nobel Laureates, and a core group of more than sixty research universities. This active and dynamic organization continuously strives to encourage and strengthen the federal government's investment in university-based research and to send the message that through its federal investments in all scientific disciplines, our nation can preserve America's leading position in scientific breakthroughs, technological evolution, and economic expansion.

Today, on behalf of the Science Coalition, I wish to recognize the efforts your Administration has made to protect and expand our nation's investment in research and hence our nation's investments in the future. I am pleased to present to you this "nanosaxophone," a truly small token of appreciation, in recognition of the strides you have made as President to ensure that our country remains committed to its future through robust investments in university-based research.

The Cornell Nanofabrication Facility, established with support from the National Science Foundation, and a partner in the National Nanofabrication Users Network, created this "nanosaxophone" paperweight to demonstrate its ability to build the world's smallest devices. Researchers across the United States use National Nanofabrication Users Network facilities to fabricate micro-scale and nano-scale devices for applications in biology, biomedicine, chemistry, electronics, materials, mechanics, optics, and physics.

In 1997, researchers at Cornell University created a "nanoguitar" for fun and to demonstrate new advances in "nanotechnology" that could have a variety of uses in fiber optics, displays, sensors and electronics. The strings of the nanoguitar are 50 nanometers in thickness. (A nanometer is one-billionth of a meter. For comparison, the diameter of a human hair is about 75 micrometers, or 75,000 nanometers).

Cornell's researchers met the small challenge posed to them when approached by the Science Coalition with the request to make the "world's smallest saxophone." The paperweight includes a one-centimeter profile of you playing a saxophone, taken from a photo, created by lining up saxophone silhouettes, "nanosaxophones" created at the Cornell Nanofabrication Facility that are the size of a single human blood cell.

On behalf of scientists and researchers throughout America and the entire membership of the Science Coalition, I again extend our gratitude for your understanding of the importance of university-based science and your efforts to maintain America's commitment to sustain federal investments in scientific research across all disciplines at institutions across this great nation.

Yours sincerely,

Hunter R. Rawlings

Hunter R. Rawlings III
President
Cornell University

STATE BAR of ARIZONA

ARIZONA BAR CENTER
111 West Monroe, Suite 1800
Phoenix, AZ 85003-1742

Phone Number (602) 252-4804
Fax Number (602) 271-4930

Fax Transmission Cover Sheet

DATE: August 7, 2000

TO: HONORABLE LISEL LOY

Phone No. **Fax No.** 202-456-2702

FROM: MATT SILVERMAN
ARIZONA BAR CENTER
111 W. MONROE, STE 1800
PHOENIX AZ 85003-1742

Sender's Direct Line: (602) 340-7226 **Fax No.** (602) 271-4930

Total Pages Transmitted (including this cover page): 3

Comments to Receiver:

8-7-00

Send to Burkhardt? to handle
Yes ✓
No ___

Dan - Is this something we'd do? Carol
(W) 8-7-00

STATE BAR of ARIZONA
www.azbar.org

August 7, 2000

Honorable Lisel Loy
Assistant to the President
The White House
1600 Pennsylvania Avenue
Washington, D.C. 20502

Dear Ms. Loy,

I am writing to request a letter of congratulations from President Clinton to U.S. Supreme Court Justice Sandra Day O'Connor.

A new federal courthouse is being built in Phoenix, Arizona and it is being named after Justice O'Connor, who is from Arizona.

per recent legislation

As part of all the ceremonial events, the State Bar of Arizona's magazine, *Arizona Attorney*, is doing a cover story about Justice O'Connor and the building.

We would love to be able to include a congratulatory letter from President Clinton. The letter would be published in the Magazine's October issue along with the article about Justice O'Connor. We could also include the letter as part of the opening ceremony presentations, if that meets with your approval.

I need a hard copy of the original letter no later than **Thursday, August 24, 2000**. For planning purposes, it would be very beneficial to know before that time if this request will be granted. My contact information is below.

I have also included suggested copy for the letter, which I'm sure your staff can adjust. Thank you for your consideration of this request.

Sincerely,

Matt Silver

Matt Silverman
Director of Communications
(602) 340-7226
matthew.silverman@staff.azbar.org

Suggested Copy for the Letter

October 2000

Dear Justice O'Connor,

A note of congratulations on the eve of the dedication of the new Phoenix Federal Courthouse, named in your honor. The recognition is well deserved after your years of exemplary public service to the people of Arizona and the United States of America.

Your leadership in the legislative and judicial branches serves as an inspiration to so many; especially to women who can now walk through the doors you helped to open.

Etching your name on the building certainly has a lasting presence, but there is no doubt that your extraordinary commitment, your personal warmth and integrity is what will truly be remembered by all those you have touched.

With warm regards,

111 West Monroe ❖ Suite 1800 ❖ Phoenix, AZ 85003-1742 ❖ Phone 602.252.4804 ❖ Fax 602.252.1037

THE PRESIDENT HAS SEEN
8-7-00

Sandy
Agt — interesting
Can we do anything?
BC

7/31 1. [illegible]
2. P
copied
Berger
NSC WW Desk
Podesta

RICHARD SCHIFTER
6907 Crail Drive
Bethesda, Maryland 20817
Phone: (301) 229-0357

July 29, 2000

President Bill Clinton
The White House
Washington, DC

Dear Mr. President:

First of all, I want to extend my sincere thanks to you for so promptly arranging a meeting for me with Brady Anderson, with whom I want to discuss the economic situation in the Balkans.

I believe that the political decisions that you have taken regarding Bosnia and Kosovo have been exactly right: they were needed to allow the ultimate integration of the region into the Europe of the EU. Economically, however, the region is in a mess. There is large-scale unemployment and under-employment. The social safety-net is gone and GDP is way below 1989 levels. President Constantinescu of Romania, whose term expires this year, has read the polls and has decided not to run for re-election. In Bulgaria, where elections will take place early next year, the UDF, the ruling party, is down in the polls from 44% in 1997 to 17% last month. Support for the opposition Socialist party is at 18%. A total of 46% does not plan to vote. A poll of Bulgarians in the 20-35 age bracket shows that over 80% want to leave the country.

The Stability Pact was an excellent political statement, but the average citizen has not seen any meaningful follow-up. Western assistance efforts are uncoordinated and scatter-shot. We have no real plan. The themes of my discussion with Brady Anderson will be: (1) If the Balkans are to be turned around economically, the U.S. has to show the way. Neither the Europeans nor the IFI's have the needed know-how. We do. (2) We have not made full use of our potential. While we cannot expect any increase in assistance funds for the Balkans, we could accomplish more than we do now by spending available funds more wisely. This Administration's legacy should include a sound and realistic plan for an economic upswing in the Balkans. I have some concrete ideas on that subject.

In light of your statement on Jerusalem yesterday, I would like to use this opportunity to deal with that issue as well. As so few people are still aware of the reason for our failure to put our Embassy at the seat of the Israeli Government, I wonder whether your briefing papers cover the relevant history fully. In case they do not, let me lay out the relevant facts.

The 1947 United Nations Partition Plan for Palestine, which was accepted by the Zionist Movement, provided for the internationalization of Jerusalem. Arab rejection of the Plan led to the war of 1948/49 and the establishment of the State of Israel within the armistice lines negotiated at the end of the conflict. The armistice of April 3, 1949, between Israel and Transjordan, divided Jerusalem.

At Ben-Gurion's recommendation, the Knesset decided in December 1949 to move Israel's capital from Tel Aviv to Israeli West Jerusalem. The United States and other Western states objected to that action as the United Nations was then once again considering revival of the idea of internationalizing all of Jerusalem. That was the reason why the Embassies were not moved, in accordance with universal diplomatic practice, to the seat of the Israeli Government.

The internationalization idea got nowhere and the 1949 armistice lines came to be internationally accepted as the borders of the State of Israel. Yet today, fifty-one years later, only Costa Rica and El Salvador have their embassies in West Jerusalem. By contrast, Western Embassies were established in Berlin, at the seat of the Government of the GDR, at a time when the status of Berlin as determined at the end of World War II had not yet been modified.

Another Jerusalem vignette: Abba Eban describes in his autobiography an Israeli Cabinet meeting on June 4, 1967 in the Knesset airraid shelter. Jordan had entered the war and shells were falling nearby. Yet the Cabinet was discussing concerns about the scope of a counterattack involving the Old City because "once an Israeli army entered the Old City it would be historically and emotionally impossible to relinquish it."

Let me say once again, as a parent of five and a grandparent of nine: thanks for all that you have done for a better future for our country.

Yours,

Dick

THE PRESIDENT HAS SEEN
8-7-00

- Standing on the steps of City Hall with dozens of corrections officers behind him, Lazio said he was pleased to receive the endorsement of the organization, which represents 11,000 officers. [AP]
- "I have supported efforts to fight crime at every level - from increased funding for local police to supporting new federal prison construction to ensuring that criminals pay restitution," said Lazio, a former Suffolk County assistant district attorney. [AP]

PUBLIC PROFILE: A DOCTOR WHO SAYS HE CAN CURE HIS PARTY'S ILLS

- Meet candidate Mark McMahon, the Harvard-educated doctor, vanity-published medical-thriller author and self-confessed goody-two-shoes who insists that not only is candidate Hillary Clinton not the people's choice but that she's absolutely the wrong candidate to combat Rick Lazio
- The McMahon mission in a nutshell: expanded Medicare and services for the elderly; increased research on AIDS and cancer; gun control; capital punishment; rent control; higher minimum wage and teachers' salaries; the sovereignty of Israel's borders. He opposes prayer in public schools, school vouchers, late-term abortion, gay marriage, eliminating affirmative action.
- On Rick Lazio, McMahon says, "He's the un-Hillary. What does he stand for? What's his rationale? For example, about Israel, where's he been on that? My sense of him is that there's no there there." [New York Times, Finn, pg. B2, 8/3/00]

JP
What's the deal here? Sounds wrong
B

EDITORIALS

A LOW ONE FOR THE CLINTONS

- In an editorial, the New York Post said, "The low standard was in evidence recently as the Clintons once again seem to be deploying the federal government to help Hillary's senate campaign. This time they've set the Labor Department out to cast doubt on New York's impressive job-growth statistics."
- "The feds claim New York's job-growth rates - an unmitigated Republican success - are fishy. The 2.6 percent increase was much larger than expected. Private-sector growth, 2.9 percent, was above the national average. And 'independent economists,' they say, have raised questions."
- "The feds' jobs-statistics chief, Patricia Getz, claims the unusual request for early revisions was above board: 'We do not do anything for political purposes.'" [New York Post, pg. 31, 8/3/00]

OP-ED

LAZIO USES 'MAINSTREAM' LABEL TO DISTANCE HIMSELF FROM GOP

- In an Op-ed, columnists Matthew Carolan and Raymond Keating said, "At a key moment when Republicans were trying to present a united front behind both their presidential nominee Texas Gov. George W. Bush and a substantive party platform, [Rick] Lazio seemed out of step."

copied Podesta

JTS Enterprises
Taxes, Accounting and Clerical Works
[illegible]

August 2nd, 2000

White House
Secretary of The President
Washington, DC

Dear Madam:

My name is Ho, Trang Thi Thu who is the owner of JTS Enterprises. I would like to inform the W2-taxes problems, which I saw, to some one who is managing the taxes of the United Postal Services. The W2 form of the Postal Services is out of standard, comparing with the format of the IRS. The information of the box 1 (gross earning income) must be equal with the boxes of the 3 & 5 (social security and medicare income). The amount of $3,285.61 will be added, or subtracted with the box 1 or 3. The tax-payer did not know the scale of the salary. The box 1 will be the basis income
scale for a: 8/7/00 cial security and the
medicare sho 158.98, while the tax-
payer paid $ leducted the amount of
$3,285.61[2]. Send to Burkhardt? d with the government,
as a contribu RS could had paid more
attentions i Yes ___ would be deducted from
this box in ions of the 941, 940,
and unemploym No ___ instead of the company
contributes t do the payroll, and
prepare the geable of taking the
deductions ou uses of each employee,
as well as ve of the 940 and the

[1] Did any one -- 4 & 6 to see if the money had bee with the total amount paid for 941 formation (SSN) of the tax-payer with the IRS?

[2] As the standard of the IRS, this box is used for the contribution money of the company to the employee, but in the form of the United Postal Services, the box 14 was used for the contribution to the government (or the company) from the employee. This is strongly opposited with the payroll laws. It could be sued if the employees know the box 14 was collected with the illegal procedure, and the box 37 is called pre-tax. It is as well considered illegal deduction from the paycheck of the employee/s. IRS is out of observing the situations for the W2 of each company, which has not followed the format of the IRS.

Phone: 703-532-4221, 703-241-9570, Fax: 703-532-4105

JTS Enterprises

Taxes, Accounting, and Clerical Works

712 West Broad, Suite B2

Church, VA 22046

August 2nd, 2000

White House
Secretary of The President
Washington, DC

Dear Madam:

My name is Ho, Trang Thi Thu who is the owner of JTS Enterprises. I would like to inform the W2-taxes problems, which I saw, to some one who is managing the taxes of the United Postal Services. The W2 form of the Postal Services is out of standard, comparing with the format of the IRS. The information of the box 1 (gross earning income) must be equal with the boxes of the 3 & 5 (social security and medicare income). The amount of $3,285.61 will be added, or subtracted with the box 1 or 3. The tax-payer did not know the scale of the salary. The box 1 will be the basis income scale for all other boxes. So the social security and the medicare should be paid in the W2 is $3,158.98, while the tax-payer paid $3,410.33[1]. The box 14 was deducted the amount of $3,285.61[2]. This money could be explained with the government, as a contribution money, therefore, the IRS could had paid more attentions in this box because no money would be deducted from this box in the payroll standarded deductions of the 941, 940, and unemployment tax for the W2-employees, instead of the company contributes to employees. The people, who do the payroll, and prepare the taxes must be very knowledgeable of taking the deductions out, from the salaries and statuses of each employee, as well as very good in preparing the taxes of the 940 and the

[1] Did any one check the money in the boxes-- 4 & 6 to see if the money had been recorded correctly comparing with the total amount paid for 941 & 940, under the personal information (SSN) of the tax-payer with the IRS?

[2] As the standard of the IRS, this box is used for the contribution money of the company to the employee, but in the form of the United Postal Services, the box 14 was used for the contribution to the government (or the company) from the employee. This is strongly opposited with the payroll laws. It could be sued if the employees know the box 14 was collected with the illegal procedure, and the box 37 is called pre-tax. It is as well considered illegal deduction from the paycheck of the employee/s. IRS is out of observing the situations for the W2 of each company, which has not followed the format of the IRS.

Phone: 703-532-4221, 703-241-9570, Fax: 703-532-4105

JTS Enterprises
Taxes, Accounting, and Clerical Works
712 West Broad, Suite B2
Falls Church, VA 22046

941 employment, which are required for the W2. In this case, the employees from the postal services have been taken the advantages from the boxes 14 and 37. If we assumed the employees of the United Postal Services were seven thousand people, we would have the overpaid amount of $1,760,990 for the social security and medicare taxes for each year. Also the $22,999,270, for the box 14 and 37 was assumed the same of seven thousand employees, had been managing by the postal services as a contribution from the staffs. Are they legal to take the deductions from the W2 with the boxes 14 and 37? Have the payroll works been performed by the temporary company, or the Postal Payroll Headquarter? The President of the Postal Services could assign these problems as a huge emergency thing for the whole postal services in the United States due to the huge money whether if it has been kept by the United Postal Services?

Finally, as a former Taxations, and Accounting Colleges Student, I wish to contribute my knowledge in this letter, as well as a worker with 13 years experiences in bookkeeping, taxes, accounting, financing, trading, and other structure businesses with the domestic and foreign countries. I also wish to become a contractor with the government, and the IRS to consolidate the taxes of this company, as well as other companies to bring the benefits to the W2-workers due to the errors from the preparing taxes of the systems. I look forward to receiving the reply with the above address. The telephone lines has been out of working since Feb. 8, 2000. The case No. L188233 is for the telephone problems.

2

Sincerely,

Ho, Trang Thi Thu

PS The hand writing documents will be attached with this letter. The document is 4 pages

Phone: 703-532-4221, 703-241-9570, Fax: 703-532-4105

JTS Enterprises
Taxes, Accounting, and Clerical Services
712 West Broad, Suite B2
Falls Church, VA 22046

August 2nd, 2002

White House
Secretary of the president
Washington DC

Dear Madam:

My name is Ho, Trang Thi Thu, who is the owner of JTS Enterprises. I would like to inform the W2-taxes problems, which I saw, to some one who is managing the taxes of the United Postal Services. The W2 form of the postal Services is out of standard, comparing with the format of the IRS. The information of the box 1 (gross earning income) must be equal with the boxes of 3 and 5 (Social Security and medicare income). The amount of $ 3,285.61 will be added, or subtracted with the box 1 or 3. The tax-payer did not know the scale of the Salary. The box 1 will be the basis income scale for all other boxes. So the social security and the medicare should be paid in the W2 is $ 3,158.98, while the tax-payer paid $ 3,410.33 ① footnote (Page Two). The box 14 was deducted the amount of $ 3,285.61 ②. This money could be explained with the government, as a contributions ~~of~~ ~~the~~ money, therefore, The IRS could had paid more

Phone: 703-532-4221, 703-241-9570, Fax: 703-532-4105

JTS Enterprises
Taxes, Accounting, and Clerical Works
712 West Broad, Suite B2
Falls Church, VA 22046

FOOTNOTE

1/ Did anyone check the money in the boxes -- 4 & 6 to see If the money had been recorded Correctly comparing with the total amount paid for 941 & 940 under the personal information (SSN) of the tax-payer with the IRS ?

2/ As the Standard of the IRS, this box is ~~[illegible]~~ used for the contribution money of the ~~company~~ company to the employee, but the form of the United States postal Services, the box 14 was used for the Contribution to the government (or the company) from the employee. This is strongly opposited with the payroll laws. IT could be ~~[illegible]~~ Sued If the employees know the box 14 was Collected with the illegal procedure, and the box 37 is called pre-tax. IT is as well Considered illegal deduction from the paycheck of the employee IRS is OUT of observing the situations for the W2 of each Company, which has not followed the format of the IRS.

Phone: 703-532-4221, 703-241-9570, Fax: 703-532-4105

JTS Enterprises
Taxes, Accounting, and Clerical Works
712 West Broad, Suite B2
Falls Church, VA 22046

attentions in this box because no money would be deducted from this box in the payroll standarded deductions of the 941, 940, and Unemployment tax for the W2- employees, instead of the comp. contributes to employees. The people, who do the payroll, and prepare the taxes must be very knowledgeable of taking the deductions out from the salaries and statuses of each employee, as well as very good in preparing the taxes of the 940 and the 941 employment, which are required for the W2. In this case, the employees from the postal services have been taken the advantages from the boxes 14 and 37. If we assumed the employees of the United Postal Services were seven thousand people, we would have the overpaid amount of $ 1,760,990. for the Social Security and medicare taxes for each year. Also the $ 22,999,270, for the box 14 and 37 was assumed the same of seven thousand employees, had been managing by the postal services as a contributions from the staffs. Are they legal to take the deductions from the W2 with the boxes 14 and 37? Have the payroll works been performed by the temporary comp., or the postal payroll Headquarter? The President of the postal services could assign these problems as a

Phone: 703-532-4221. 703-241-9570. Fax: 703-532-4105

JTS Enterprises
Taxes, Accounting, and Clerical Works
712 West Broad, Suite B2
Falls Church, VA 22046

huge emergency thing for the whole postal services in the united States due to the huge money whether if it has been kept by the United Postal Services?

Finally, as a former taxations, and Accounting colleges Student, I wish to contribute my knowledge in this letter, as well as a worker with 13 years experiences in bookkeeping, taxes, accounting, financing, trading, and other structure businesses with the domestic and foreign countries. I also wish to become a contractor with the government, and the IRS to conslidate the taxes of this company, as well as other Companies to bring the benefits to the W2-workers due to the errors from the preparing taxes of the Systems. I look forward to receiving the reply with the above address. The telephone lines has been out of working since Feb 8, 2000. The case No. L188233 is for the telephone problems.

Sincerely,
Trangtho
Ho, Trang Thi Thu (printed)
PS The hand writing documents will be attached.
IT is ~~Three~~ Four pages-long.

The current one

automatic extensions for furnishing Form W-2 to employees and filing Forms W-2 with the SSA.

USERRA makeup amounts to a pension plan. If an employee returned to your employment after military service and certain makeup amounts were contributed to a pension plan for prior years under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), report the prior year contributions separately in box 13. See the **Note** above **Code D** on page 9. You also may report certain make-up amounts in box 14. See the box 14 instructions on page 9.

Instead of reporting in box 13, you may choose to provide a separate statement to your employee showing USERRA makeup contributions. The statement must identify the type of plan, the year(s) to which the contributions relate, and the amounts contributed.

Note: *Current year contributions to pension plans continue to be reported on Form W-2.*

Penalties

The following penalties generally apply to the person required to file Form W-2. The penalties apply to paper filers as well as magnetic media/electronic filers.

Note: *Use of a reporting agent or other third-party payroll service provider does not relieve an employer of the responsibility to ensure that Forms W-2 are furnished to employees and filed correctly and on time.*

Failure to file correct information returns by the due date. If you fail to file a correct Form W-2 by the due date and cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you:

- Fail to file timely,
- Fail to include all information required to be shown on Form W-2,
- Include incorrect information on Form W-2,
- File on paper when you were required to file on **magnetic media,**
- Report an incorrect TIN,
- Fail to report a TIN, or
- Fail to file paper Forms W-2 that are machine readable.

The **amount** of the penalty is based on when you file the correct Form W-2. The penalty is:

- $15 per Form W-2 if you correctly file within 30 days (by March 30); maximum penalty $75,000 per year ($25,000 for small businesses, defined later).
- $30 per Form W-2 if you correctly file more than 30 days after the due date but by August 1; maximum penalty $150,000 per year ($50,000 for small businesses).
- $50 per Form W-2 if you file after August 1, or you do not file required Forms W-2; maximum penalty $250,000 per year ($100,000 for small businesses).

Exceptions. If you meet any of the following exceptions, you will not be liable for the penalty:

- The penalty will not apply to any failure that you can show was due to ***reasonable cause*** and not to willful neglect.
- An ***inconsequential error or omission*** is not considered a failure to include correct information. An inconsequential error or omission does not prevent or hinder the IRS from processing the Form W-2, from correlating the information required to be shown on the form with the information shown on the payee's tax return, or from otherwise putting the form to its intended use. Errors and omissions that are never inconsequential are those relating to:

1. A TIN,
2. A payee's surname, and
3. Any money amounts.

De minimis rule for corrections. Even though you cannot show reasonable cause, the penalty for failure to file correct Forms W-2 will not apply to a certain number of returns if you:

1. Filed those Forms W-2,
2. Either failed to include all the information required on the form or included incorrect information, and
3. Filed corrections by August 1.

If you meet all the conditions in **1, 2,** and **3,** the penalty for filing incorrect Forms W-2 (but not for filing late) will not apply to the greater of 10 Forms W-2 or ½ of 1% of the total number of Forms W-2 you are required to file for the calendar year.

Lower maximum penalties for small businesses. For purposes of the lower maximum penalties shown in parentheses above, you are a small business if your average annual gross receipts for the 3 most recent tax years (or for the period you were in existence, if shorter) ending before the calendar year in which the Forms W-2 were due are $5 million or less.

Intentional disregard of filing requirements. If any failure to file a correct Form W-2 is due to intentional disregard of the filing or correct information requirements, the penalty is at least $100 per Form W-2 with no maximum penalty.

Failure to furnish correct payee statements. If you fail to provide correct payee statements (Forms W-2) to your employees and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to provide the statement by January 31, you fail to include all information required to be shown on the statement, or you include incorrect information on the statement.

The penalty is $50 per statement, no matter when the correct statement is furnished, with a maximum of $100,000 per year. The penalty is not reduced for furnishing a correct statement by August 1.

Exception. An inconsequential error or omission is not considered a failure to include correct information. An inconsequential error or omission cannot reasonably be expected to prevent or hinder the payee from timely receiving correct information and reporting it on his or her income tax return or from otherwise putting the statement to its intended use. Errors and omissions that are never inconsequential are those relating to:

1. A dollar amount,
2. A payee's address, and
3. The appropriate form for the information provided (i.e., whether the form is an acceptable substitute for the official IRS form).

Intentional disregard of payee statement requirements. If any failure to provide a correct payee statement (Form W-2) to an employee is due to intentional disregard of the requirements to furnish a correct payee statement, the penalty is at least $100 per Form W-2 with no maximum penalty.

Civil damages for fraudulent filing of Forms W-2. If you willfully file a fraudulent Form W-2 for payments you claim you made to another person, that person may be able to sue you for damages. You may have to pay $5,000 or more.

Specific Instructions for Form W-2

How to complete Form W-2. Form W-2 is a six-part form. Please ensure that **all copies are legible.** Send Copy A to the SSA; Copy 1 to the state, city, or local tax department; Copies B, C, and 2 to the employee. Keep Copy D with a copy of Form W-3 for your records.

Type the entries on Form W-2 using black ink. Do not use script type, inverted font, italics, or dual case alpha characters. Copy A is read by machines. Your use of red ink or printing hinders report data entry processing by the SSA. It is important that entries in the boxes do not cross one or more of the vertical or horizontal lines that separate the boxes. Please do not erase, whiteout, or strike over an entry. **Make all dollar entries without the dollar sign and comma but with the decimal point (00000.00). Show the cents portion of the money amounts.** If a box does not apply, leave it blank.

Send the whole Copy A page of Form W-2 with Form W-3 to the SSA even if one of the forms is blank or void. Do not staple Forms W-2 together or to Form W-3. Also, if possible, please file Forms W-2 either alphabetically by employees' last names or numerically by employees' [illegible]s. This will help the SSA locate specific forms.

Calendar year basis. The entries on Form W-2 must be based on a calendar year. Use Form W-2 for the correct tax year.

Multiple forms. If necessary, you can issue more than one Form W-2 to an employee. For example, you may need to report more than three coded items in box 13 or you may want to report other compensation on a second form. If you issue a second Form W-2, complete boxes b, c, d, and e with the same information as on the first Form W-2. Show any items that were not included on the first Form W-2 in the appropriate boxes.

Do not report the same Federal tax data to the SSA on more than one Copy A.

Box a—Control number. You may use this box to identify individual Forms W-2. You do not have to use this box.

Void. Check this box when an error is made on Form W-2 and you are voiding it because you are going to complete a new Form W-2. Be careful **not to include** any amounts shown on Void forms in the totals you enter on Form W-3. See **Corrections** on page 3.

Box b—Employer identification number. Show the EIN assigned to you by the IRS (00-0000000). This should be the same number that you used on your Federal employment tax returns (Form 941, 943, or CT-1). Do not use a prior owner's EIN. If you do not have an EIN when filing Forms W-2, enter "Applied For" in box b, not your SSN. You can get an EIN by filing **Form SS-4,** Application for Employer Identification Number. Also see **Agent reporting** on page 3.

Box c—Employer's name, address, and ZIP code. This entry should be the same as shown on your Form 941 or 943. Also see **Agent reporting** on page 3.

Box d—Employee's social security number. Enter the number shown on the employee's social security card. If the employee does not have a card, he or she should apply for one by completing **Form SS-5,** Application for a Social Security Card. If the employee has applied for a card but the number is not received in time for filing, enter "Applied For" in box d.

Ask the employee to inform you of the number and the exact way his/her name is printed on the card when it is received. Then correct your previous report by filing Form W-2c showing the employee's SSN. Also show the employee's name as shown on the card. If the employee needs to change his or her name from that shown on the card, the employee should call the SSA at 1-800-772-1213.

Boxes e and f—Employee's name and address. Enter the name as shown on the employee's social security card (first, middle initial, last). If the name does not fit, you may show first name initial, middle initial, and last name. If the name has changed, the employee must get a corrected card from any SSA office. Use the name on the original card until you see the corrected one. **Do not show titles or academic degrees, such as "Dr.," "RN," or "Esq.," at the beginning or end of the employee's name.**

Include in the address the number, street, apt. or suite number, or P.O. Box number if mail is not delivered to a street address. For a foreign address, give the information in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the name of the country.

Third-party payers of sick pay filing third-party sick pay recap Forms W-2 and W-3 must enter "Third-Party Sick Pay Recap" in place of the employee's name in box e. See **Sick Pay Reporting** in Pub. 15-A.

Box 1—Wages, tips, other compensation. Show the total wages, tips, and other compensation, before any payroll deductions, you paid your employee during the year. Do not include elective deferrals, except section 501(c)(18) contributions. Include the following:

1. Total wages, prizes, and awards paid to employees during the year. For example, if the employee worked from December 21, 1999, through January 3, 2000, and the wages for that period were paid on January 5, 2000, include those wages on the 2000 Form W-2.

2. Total noncash payments, including certain fringe benefits. See **Fringe benefits** on page 4 and in Pub. 535 for information.

3. Total **tips** reported by employee to employer (not allocated tips).

4. Certain employee business expense reimbursements (see **Employee business expense reimbursements** on page 4).

5. The cost of **accident and health insurance** premiums for 2% or more shareholder-employees paid by an S corporation.

6. Taxable benefits from a **section 125 (cafeteria) plan** (i.e., employee chooses cash).

7. Employee contributions to an **MSA.**

8. Employer contributions to an **MSA** if includible in the income of the employee. See **Medical savings account (MSA)** on page 5.

9. Employer contributions for **qualified long-term care services** to the extent that such coverage is provided through a flexible spending or similar arrangement.

10. Group-term life insurance in excess of $50,000. See **Group-term life insurance** on page 5.

11. Unless excludable as explained under an **educational assistance program** (see page 4), payments for non-job-related education expenses or for payments under a nonaccountable plan. See Pub. 508.

12. The amount includible as wages because you paid your employee's share of taxes; see **Employee's taxes paid by employer** on page 4.

13. All other compensation, including certain scholarship and fellowship grants (see page 5). Other compensation is amounts that you pay your employee from which Federal income tax is not withheld. You may show other compensation on a separate Form W-2. See **Multiple forms** on page 7.

14. Distributions to an employee or former employee from a nonqualified deferred compensation plan or a section 457 plan.

15. Payments to statutory employees that are subject to social security and Medicare taxes but not subject to Federal income tax withholding must be shown in box 1 as other compensation. See ***Box 15, Statutory employee,*** on page 10.

Box 2—Federal income tax withheld. Show the amount of Federal income tax withheld from the employee's wages for the year (do not reduce by any advance EIC payments made to the employee). Also include the 20% excise tax withheld on excess parachute payments. See **Golden parachute payments** on page 4.

Box 3—Social security wages. Show the total wages paid (before payroll deductions) subject to employee social security tax but **not** including **social security tips** and **allocated tips.** (See **Box 7** and **Box 8** later.) Generally, noncash payments are considered wages. Include employee business expense reimbursements reported in box 1. If you paid the employee's share of social security and Medicare taxes rather than deducting them from wages, see **Employee's taxes paid by employer** on page 4. The total of boxes 3 and 7 should not be more than $72,600 (1999 maximum social security wage base).

Also, include elective deferrals to certain qualified cash or **deferred compensation** arrangements and to retirement arrangements described in box 13, in codes **D, E, F, G,** and **S,** even though the deferrals are not includible in box 1. Amounts deferred under a **nonqualified or section 457 plan** must be included in boxes 3 and/or 5 as social security and/or Medicare wages as of the later of when the services giving rise to the deferral are performed or when there is no substantial forfeiture risk of the rights to the deferred amount. Include elective and nonelective deferrals for purposes of section 457 plans.

Also include in box 3:

- Cost of group-term life insurance over $50,000 included in box 1. See **Group-term life insurance** on page 5.
- Cost of accident and health insurance premiums for 2% or more shareholder-employees paid by an S corporation, but only if not excludable under section 3121(a)(2)(B).
- Employee and nonexcludable employer contributions to an MSA. See **Medical savings account (MSA)** on page 5.

a Control number

OMB No. 1545-0008

b Employer identification number

1 Wages, tips, other compensation

2 Federal income tax withheld

c Employer's name, address, and ZIP code

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

d Employee's social security number

9 Advance EIC payment

10 Dependent care benefits

e Employee's name, address, and ZIP code

11 Nonqualified plans

12 Benefits included in box 1

13

14 Other

15 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ Deferred compensation ☐

16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Form **W-2** **Wage and Tax Statement** **1999** (O)

Department of the Treasury—Internal Revenue Service

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

a Control number

OMB No. 1545-0008

b Employer identification number

1 Wages, tips, other compensation

2 Federal income tax withheld

c Employer's name, address, and ZIP code

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

d Employee's social security number

9 Advance EIC payment

10 Dependent care benefits

e Employee's name, address, and ZIP code

11 Nonqualified plans

12 Benefits included in box 1

13

14 Other

15 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ Deferred compensation ☐

16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Form **W-2** **Wage and Tax Statement** **1999** (O)

Department of the Treasury—Internal Revenue Service

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

a Control number	Void ☐	OMB No. 1545-0008
b Employer identification number	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
d Employee's social security number	9 Advance EIC payment	10 Dependent care benefits
e Employee's name, address, and ZIP code	11 Nonqualified plans	12 Benefits included in box 1
	13 See instrs. for box 13	14 Other
	15 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ Deferred compensation ☐	

16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Form **W-2 Wage and Tax Statement** **1999** (O)

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy D For Employer

Printed on recycled paper

a Control number	Void ☐	OMB No. 1545-0008
b Employer identification number	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
d Employee's social security number	9 Advance EIC payment	10 Dependent care benefits
e Employee's name, address, and ZIP code	11 Nonqualified plans	12 Benefits included in box 1
	13 See instrs. for box 13	14 Other
	15 Statutory employee ☐ Deceased ☐ Pension plan ☐ Legal rep. ☐ Deferred compensation ☐	

16 State	Employer's state I.D. no.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Form **W-2 Wage and Tax Statement** **1999** (O)

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy D For Employer

Printed on recycled paper

Employers, Please Note—

Specific information needed to complete Form W-2 is given in a separate booklet titled **1999 Instructions for Forms W-2 and W-3.** You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at **www.irs.ustreas.gov.**

Caution: *Because the SSA processes paper forms by machines, you cannot file with the SSA Forms W-2 and W-3 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copies B, C, and 2 to the employee generally by January 31, 2000.

File Copy A with the SSA generally by February 29, 2000. Send all Copies A with **Form W-3,** Transmittal of Wage and Tax Statements. However, the due date if you file electronically (not by magnetic media) is March 31, 2000.

Employers, Please Note—

Specific information needed to complete Form W-2 is given in a separate booklet titled **1999 Instructions for Forms W-2 and W-3.** You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS's Internet Web Site at **www.irs.ustreas.gov.**

Caution: *Because the SSA processes paper forms by machines, you cannot file with the SSA Forms W-2 and W-3 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copies B, C, and 2 to the employee generally by January 31, 2000.

File Copy A with the SSA generally by February 29, 2000. Send all Copies A with **Form W-3,** Transmittal of Wage and Tax Statements. However, the due date if you file electronically (not by magnetic media) is March 31, 2000.