

INSTRUCTIONS

You will receive all benefits due you for the year if your total annual earning do not exceed the limit shown in the letter attached to this form. If you earn more than the annual limit, then \$1 will be deducted from your benefits for each \$2 you earn over that limit.

Item 2A - Gross Earnings Last Year

Enter your total gross wages for January through December of last year in the block provided. You must enter all wages earned for the entire year, even if you received REPS benefits for only part of the year.

Your total gross wages for last year are generally the same as the highest dollar amount shown on your form(s) W-2 for that year. Total gross wages include cash pay, cash tips of \$20 or more a month for one employer, certain wages-in-kind (unless you are a domestic or farm worker), bonuses, commissions, fees, vacation pay in lieu of action, severance pay, and most sick pay. You must include this income, even if it is not shown on your form(s) W-2. (Examples of income you do not have to report are listed below.)

Add the total net earnings (or loss) from self-employment as shown (or will be shown) on your Federal income tax return (Schedule SE, Form 1040). If you report your income on a fiscal year basis, explain in Item 8. Be sure to show beginning and ending dates of fiscal year.

Item 2B - Anticipated Gross Earnings This Year

If you expect to have earnings this year from wages, self-employment, or both, enter the highest amount you estimate you will earn in the box provided. If you do not expect to have any earnings, write "**NONE**" in the box. **DO NOT** leave the box blank. If you cannot furnish an estimate, enter "**UNKNOWN**."

IF YOU DO NOT COMPLETE ITEM 2B, NO BENEFIT CAN BE PAID FOR THE CURRENT YEAR UNTIL YOU FILE A REPORT OF EARNINGS.

If you sold or transferred your business last year (or plan to do so in the current year), explain in Item 8. You may be asked for information or documents concerning the transaction.

INCOME YOU DO NOT HAVE TO REPORT

Generally, you do not have to report income that is not earned from employment or self-employment such as:

- Social security, railroad retirement, civil service, veterans', black lung, or public assistance benefits
- Pension and other retirement payments
- Investment income, unless you are a dealer in securities
- Interest from savings accounts
- Life insurance annuities and dividends
- Gain (or loss) from the sale of capital assets
- Gifts or inheritances
- Rental income, unless it is from a trade or business, or by a farm landlord materially participating in the operation of the farm
- Unemployment compensation
- Jury duty payment
- Sick pay received more than 6 months after you stopped working
- Room and board furnished by your employer on his/her premises for his/her convenience (Living on your employer's premises must also be required by him/her for the value of the room not to count as income.)

FOREIGN EARNINGS

Report in Item 8 the number of hours per month worked for each month employed if you had foreign earnings that were not subject to U. S. Social Security (FICA) taxes.