

a Control number	22222	Void <input type="checkbox"/>	For Official Use Only ► OMB No. 1545-0008				
b Employer's identification number			1 Wages, tips, other compensation	2 Guam 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 Benefits included in box 1			
d Employee's social security number			9 Advance EIC payment	10			
e Employee's name (first, middle initial, last)			11 Nonqualified plans	12			
			13 See Form W-3SS instructions	14 Other			
f Employee's address and ZIP code			15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>

Form **W-2GU** **Guam Wage and Tax Statement**
 Copy A—For Social Security Administration

1996
 Cat. No. 16026K

For Paperwork Reduction Act Notice and instructions, see Form W-3SS.
 Department of the Treasury—Internal Revenue Service

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		13		14 Other			
		15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	

Form **W-2GU** **Guam Wage and Tax Statement** **1996**
 Copy 1—For Department of Revenue and Taxation

Department of the Treasury—Internal Revenue Service

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e Employer's name, address, and ZIP code	11 Nonqualified plans		12		
	13 See instructions on back of Copy C		14 Other		
	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>

Form **W-2GU** **Guam Wage and Tax Statement** **1996**
 Copy B—To be filed with employee's Guam tax return

This information is being furnished to the
 Department of Revenue and Taxation.
 Department of the Treasury—Internal Revenue Service

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	13 See instructions on back	14 Other							
<table border="0"> <tr> <td data-bbox="824 688 971 751">15 Statutory employee <input type="checkbox"/></td> <td data-bbox="1003 688 1133 751">Pension plan <input type="checkbox"/></td> <td data-bbox="1166 688 1230 751">Hshld. emp. <input type="checkbox"/></td> <td data-bbox="1247 688 1312 751">Subtotal <input type="checkbox"/></td> <td data-bbox="1328 688 1427 751">Deferred compensation <input type="checkbox"/></td> </tr> </table>					15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
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Form **W-2GU** **Guam Wage and Tax Statement**
 Copy C—For EMPLOYEE'S RECORDS

1996

This information is being furnished to the
 Department of Revenue and Taxation.
 Department of the Treasury—Internal Revenue Service

Notice to Employee

You must file a tax return regardless of your income if any amount is shown in box 9, Advance EIC (earned income credit) payment. If you qualify, you can get the earned income credit in advance by filing Form W-5. See Pub. 596 for more details.

File Copy B of this form with your 1996 Guam income tax return. Please keep Copy C for your records. If your name, social security number (SSN), or address is incorrect, correct Copies B and C, and ask your employer to correct your employment record. Be sure to ask the employer to file **Form W-2c**, Statement of Corrected Income and Tax Amounts, with the Social Security Administration (SSA) to correct any name, amount, or SSN error reported to the SSA on Copy A of Form W-2GU.

If you expect to owe self-employment tax of \$500 or more for 1997, you may have to make estimated tax payments. Use **Form 1040-ES**, Estimated Tax for Individuals.

Box 8.—If there is an amount in this box, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your income tax return.

Box 9.—Enter this amount on the advance earned income credit payment line of your tax return.

Box 11.—This amount is a distribution made to you from a nonqualified deferred compensation or section 457 plan and is

included in box 1. Or, it may be a contribution by your employer to a nonqualified deferred compensation plan that is included in box 3 and/or 5.

Box 13.—The following list explains the codes shown in box 13. You may need this information for your tax return.

A—Uncollected social security tax on tips

B—Uncollected Medicare tax on tips

C—Cost of group-term life insurance coverage over \$50,000

D—Elective deferrals to a section 401(k) cash or deferred arrangement

E—Elective deferrals to a section 403(b) salary reduction agreement

F—Elective deferrals to a section 408(k)(6) salary reduction SEP

G—Elective and nonelective deferrals to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan

J—Sick pay not includible as income

M—Uncollected social security tax on cost of group-term life insurance coverage over \$50,000 (former employees only)

N—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only)

P—Excludable moving expense reimbursement

Q—Military employee basic quarters, subsistence, and combat pay

Box 15.—If the “Pension plan” box is checked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the “Deferred compensation” box is checked, then the elective deferrals shown in box 13 (for all employers, and for all such plans to which you belong) are generally limited to \$9,500. Elective deferrals for section 403(b) contracts are limited to \$9,500 (\$12,500 in limited circumstances, see Pub. 571). Amounts over that must be included in income.

Credit for Guam Income Tax

Withheld.—If you are required to file your return with the United States or the Commonwealth of the Northern Mariana Islands, instead of with Guam, add the Guam income tax withheld to the other withholding tax credits on your income tax return.

Credit for Excess Social Security Tax.

—If more than one employer paid you wages during 1996 and more than the maximum social security tax was withheld, you can have the excess refunded by filing **Form 843**, Claim for Refund and Request for Abatement, with the Internal Revenue Service Center in Philadelphia. If you must file Form 1040 with the United States, claim the excess credit on Form 1040.

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Form **W-2GU** **Guam Wage and Tax Statement**
 Copy D—For employer

1996

Department of the Treasury—Internal Revenue Service

Instructions for Preparing Form W-2GU

Who Must File.—Prepare Form W-2GU for each of your employees to whom any of the following items applied during 1996:

- a. You withheld income tax or social security and Medicare taxes.
- b. You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- c. You paid any amount for services if you are in a trade or business. Include the cash value of any payment you made that was not in cash.
- d. You made any advance EIC (earned income credit) payments.

Distribution of Copies.—By January 31, 1997, furnish Copies B and C to each person who was your employee during 1996. For anyone who stopped working for you

before the end of 1996, you may furnish them copies any time after employment ends. If the employee asks for Form W-2GU, furnish him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. You may also file Copy A with the Social Security Administration at the same time.

When and Where To File.—By February 28, 1997, send Copy A to the Social Security Administration, Data Operations Center, 1150 E. Mountain Dr., Wilkes-Barre, PA 18769-0001. **Note:** *If you use "Certified Mail" to file, change the ZIP code to "18769-0002."* (For more information, please see Form 941-SS and Circular SS.) Send Copy 1 to the Department of Revenue and Taxation.

See Form W-3SS for more information on how to complete Form W-2GU.