

1 Control number		22222		For Official Use Only ▶ OMB No. 1545-0008		
2 Employer's name, address, and ZIP code			3 Employer's identification number		4	
			5 Statutory employee <input type="checkbox"/> Pension plan <input type="checkbox"/> 942 employee <input type="checkbox"/>		Subtotal <input type="checkbox"/> Deferred compensation <input type="checkbox"/> Void <input type="checkbox"/>	
			6*		7	
8 Employee's social security number		9 Samoa income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld
12 Employee's name (first, middle, last)			13 Social security wages		14 Social security tips	
15 Employee's address and ZIP code			16 Employer's use		16a Fringe benefits included in Box 10	
			<b>Copy 1—For American Samoa Treasurer.</b> *For instructions, see Form W-3SS. For Paperwork Reduction Act Notice, see Form W-3SS.			

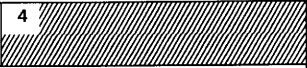
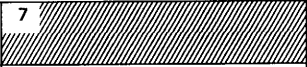
Form **W-2AS**

**American Samoa Wage and Tax Statement 1990**

Department of the Treasury  
Internal Revenue Service

**Do NOT Cut or Separate Forms on This Page**



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			6			7 		
8 Employee's social security number		9 Samoa income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld		
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips			
			16 Employer's use		16a Fringe benefits included in Box 10			
			<b>Copy A—For Social Security Administration</b>					

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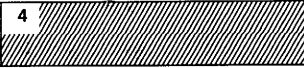
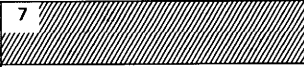
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8 Employee's social security number		9 Samoa income tax withheld	10 Wages, tips, other compensation		11 Social security tax withheld		
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips		
			16 Employer's use		16a Fringe benefits included in Box 10		
			<b>Copy B—To be filed with employee's American Samoa tax return</b> This information is being furnished to Tax Dept., American Samoa Gov't.				

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**American Samoa Wage and Tax Statement 1990**

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2 Employer's name, address, and ZIP code			3 Employer's identification number		4 			
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			6			7 		
8 Employee's social security number		9 Samoa income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld		
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips			
			16 Employer's use		16a Fringe benefits included in Box 10			
			<b>Copy C—For EMPLOYEE'S RECORDS</b> This information is being furnished to Tax Dept., American Samoa Gov't.					

Form **W-2AS**

**American Samoa Wage and Tax Statement 1990**

Department of the Treasury  
Internal Revenue Service

## Notice to Employee


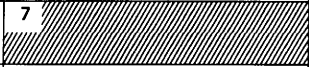
File Copy B of this form with your 1990 American Samoa income tax return. Please keep Copy C for your records. You can use it to prove your right to social security benefits. If your name, social security number, or address is incorrect, please correct Copies B and C and tell your employer.

**Box 5.**—If the “Pension plan” box is marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the “Deferred compensation” box is marked, then the elective deferrals shown in Box 6 (for all employers, and for all such plans to which you belong) is generally limited to \$7,627 (\$9,500 for certain section 403(b) contracts). Amounts over that must be included in income. **Caution:** *The elective deferral dollar limitation of \$7,627 under section 402(g) is subject to change for 1990.*

If there is an amount in Box 16a, your employer has already included the value of these taxable fringe benefits in your wages (Box 10). You may be able to deduct related expenses; see the instructions for your income tax return.

**Credit for Social Security Tax.**—If more than one employer paid you wages during 1990 and more than the maximum social security employee tax was withheld, you can have the excess refunded by filing **Form 843**, Claim, with the IRS Service Center in Philadelphia. (If you must file Form 1040 with the United States, however, you should claim the excess credit on the Form 1040.) The social security rate of 7.65% includes 1.45% for hospital insurance benefits and 6.2% for retirement, survivors, and disability insurance.



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8 Employee's social security number		9 Samoa income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld		
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips			
			16 Employer's use		16a Fringe benefits included in Box 10			
			<b>Copy D—For employer</b>					

Form **W-2AS**

**American Samoa Wage and Tax Statement 1990**

Department of the Treasury  
Internal Revenue Service

## **Instructions for Preparing Form W-2AS**

**Note:** *A minimum income tax of 2% must be withheld on wages and other compensation.*

Prepare a Form W-2AS for each employee from whom Samoa income tax or U.S. social security tax was withheld or required to be withheld during 1990.

By January 31, 1991, give Copies B and C to each person who was your employee during 1990. For anyone who stopped working for you before the end of 1990, you may give copies any time after

employment ends. If the employee asks for Form W-2AS, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A along with Form W-3SS and Copy 1 to the American Samoa Tax Office by February 28, 1991. (For more information, please see Form 941SS and Circular SS or inquire at the Tax Office.)

See the instructions for Form W-3SS for more information on how to complete Form W-2AS.