



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	Pension plan	942 employee	Subtotal	Deferred compensation	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6 *		7 Advance EIC payment			
8 Employee's social security number		9 Guam 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			
				For Paperwork Reduction Act Notice, see Form W-3SS.					

Form **W-2GU Guam Wage and Tax Statement 1990**

Copy A—For Social Security Administration
* For instructions, see Form W-3SS.

Department of the Treasury
Internal Revenue Service

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Internal Revenue Service

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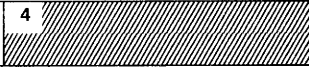
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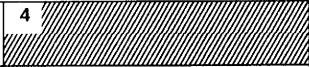
Form **W-2GU Guam Wage and Tax Statement 1990** Copy 1—For Department of Revenue and Taxation Department of the Treasury Internal Revenue Service

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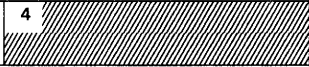
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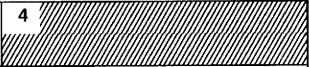
Form **W-2GU Guam Wage and Tax Statement 1990** Copy B—To be filed with employee's tax return Department of the Treasury
 This information is being furnished to the Dep't. of Revenue and Taxation. Internal Revenue Service

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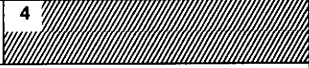
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Form **W-2GU Guam Wage and Tax Statement 1990** **Copy C—For EMPLOYEE'S RECORDS** Department of the Treasury
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Notice to Employee

You *must* file a tax return if any amount is shown in Box 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1990 Guam income tax return. Please keep Copy C for your records. If your name, social security number, or address is incorrect, correct Copies B and C and tell your employer.

If you expect to owe self-employment tax of \$500 or more for 1991, you may have to make estimated tax payments. Use **Form 1040-ES**, Estimated Tax for Individuals.

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.*

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If there is an amount in Box 16a, you may be able to deduct related expenses; see the instructions for your income tax return.

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 Guam, add the Guam income tax withheld to the other withholding tax credits on 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.

If there is an amount in Box 16a, you may be able to deduct related expenses; see the instructions for your income tax return.

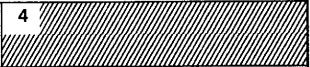
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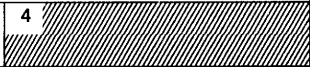
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Form **W-2GU Guam Wage and Tax Statement 1990**

Copy D—For employer

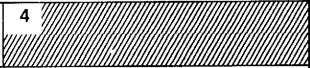
Department of the Treasury
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Form **W-2GU Guam Wage and Tax Statement 1990**

Copy D—For employer

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Internal Revenue Service

Instructions for Preparing Form W-2GU

Prepare Form W-2GU for each of your employees to whom any of the following items applied during 1990:

- (a) You withheld income tax or social security tax.
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- (c) You paid \$600 or more.
- (d) 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.
- (e) You made any advance EIC (earned income credit) payments.

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-2GU, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by February 28, 1991. (For more information, please see Form 941SS and Circular SS.) Send Copy 1 to the Department of Revenue and Taxation.

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

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