1 Control number		For Official Use On	lv 🕨					
1 Control number	22222	OMB No. 1545-000						
2 Employer's name, address, and	ZIP code	I	3 Employer's identification number	er 4 ///////////////////////////////////				
			5 Statutory Pension 942 employee plan emplo					
			6 *	7 Advance EIC payment				
8 Employee's social security numb	9 Guam incom	e tax withheld	10 Wages, tips, other compensation	n 11 Social security tax withheld				
12 Employee's name (first, middle	e, last)		13 Social security wages	14 Social security tips				
	· · · · · · · · · · · · · · · · · · ·		16 Employer's use	16a Fringe benefits included in Box 10				
15 Employee's address and ZIP co				Act Notice, see Form W-3SS.				
Form W-2GU Guam Wag			Copy A—For Social Security Admin * For instructions, see Form W- rate Forms on This Page					
1 Control number	22222	For Official Use On	ily ►					
2 Employer's name, address, and	ZIP code		3 Employer's identification numb	er 4				
			5 Statutory Pension 94: employee plan emplo					
			6 *	7 Advance EIC payment				
8 Employee's social security number 9 Guam income tax withheld			10 Wages, tips, other compensatio	n 11 Social security tax withheld				
12 Employee's name (first, middle	e, last)		13 Social security wages	14 Social security tips				
			16 Employer's use	16a Fringe benefits included in Box 10				
15 Employee's address and ZIP co	ode		For Paperwork Reduction	Act Notice, see Form W-3SS.				
Form W-2GU Guam Waq	_		Copy A—For Social Security Administration * For instructions, see Form W-3SS. Pepartment of the Treasur Internal Revenue Service prate Forms on This Page					
1 Control number	22222	For Official Use On OMB No. 1545-00		·				
2 Employer's name, address, and	ZIP code	1	3 Employer's identification numb	er 4 ///////////////////////////////////				
			5 Statutory Pension 94 employee plan emplo	Deferred eyee Subtotal compensation Void 7 Advance EIC payment				
8 Employee's social security numb	per 9 Guam incom	e tax withheld	10 Wages, tips, other compensatio	n 11 Social security tax withheld				
12 Employee's name (first, middle	e, last)		13 Social security wages	14 Social security tips				
			16 Employer's use	16a Fringe benefits included in Box 10				
15 Employee's address and ZIP co	ode		For Paperwork Reduction	Act Notice, see Form W-3SS.				
	ge and Tax Sta	tement 1990	Copy A—For Social Security Admin * For instructions, see Form W-	nistration Department of the Treasur				

1 Control number	55555	OMB No. 1545-000	08						
2 Employer's name, address, and	ZIP code		3	Employer's i	dentificatio	n number	4 /////////////////////////////////////		
			5	Statutory employee	Pension plan	942 employee	Subtotal	Deferred compensation	//////////////////////////////////////
			6	<u> </u>			7 Advance	EIC payment	
8 Employee's social security num	ber 9 Guam incom	e tax withheld	10	Wages, tips,	other comp	pensation	11 Social se	ecurity tax with	nheld
12 Employee's name, address, an	nd ZIP code		13	Social securi	ty wages		14 Social se	curity tips	
*			16	Employer's u	ıse		16a Fringe Box 10	benefits ınclu)	ded in
Form W-2GU Guam Wa	ge and Tax Sta	tement 1990 c	ору 1	—For Depart	tment of R	evenue and	I Taxation D	epartment of t Internal Reve	the Treasur enue Service
1 Control number	55555	OMB No. 1545-000	80						
2 Employer's name, address, and	! Employer's name, address, and ZIP code			Employer's I	dentificatio	n number	4 /////////////////////////////////////		
			5	Statutory	Pension plan	942 employee	Subtotal	Deferred compensation	
			6			<u> </u>	7 Advance	EIC payment	
8 Employee's social security num	ber 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social se	ecurity tax with	nheld
12 Employee's name, address, ar	nd ZIP code		13	Social securi	ty wages		14 Social se	curity tips	
			16	Employer's u	ise		16a Fringe Box 10	benefits includ	ded in
Form W-2GU Guam Wa	ge and Tax Sta	tement 1990 co	рру 1	For Depart	ment of Re	evenue and	Taxation D	epartment of t Internal Reve	the Treasury enue Service
1 Control number	22222	OMB No. 1545-000)8						
2 Employer's name, address, and	ZIP code		3	Employer's id	dentificatio	n number	4 /////////////////////////////////////		
			5	Statutory employee	Pension plan	942 employee		Deferred compensation EIC payment	n Void
								·	
8 Employee's social security num	ber 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social se	curity tax with	nheld
12 Employee's name, address, an	nd ZIP code		13	Social securit	ty wages		14 Social se	curity tips	
			16	Employer's u	se		16a Fringe Box 10	benefits includ	ded in
							I		

	r								
1 Control number		OMB No. 1545-0	800						
2 Employer's name, address, and	ZIP code	L	3	Employer's I	dentification	number	42 Deferred compensation 7 Advance EIC payment 14 Social security tax with 15 Social security tips 16 Fringe benefits inclused by the second of the security tax with second of the		
			5	Statutory employee	Pension plan	942 employee		Deferred npensation	Void
			6			<u> </u>	7 Advance EIC) payment	
8 Employee's social security num	ber 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social secur	ity tax withh	eld
12 Employee's name, address, a	nd ZIP code		13	Social secur	ity wages		942 Defension Internal 14 Social security tax 14 Social security tax 15 Fringe benefits: Box 10 18 Social security tax 19 Social security tax 19 Social security tax 19 Social security tax 10 Social security tax 11 Social security tax 12 Social security tax 13 Social security tax 14 Social security tax 15 Fringe benefits: 16 Fringe benefits: 16 Fringe benefits: 17 Social security tax 18 Social security tax 19 Social security tax 19 Social security tax 10 Social security tax 11 Social security tax 12 Social security tax 13 Social security tax 14 Social security tax 15 Social security tax 16 Fringe benefits: 17 Social security tax 18 Social security tax 19 Social security tax 19 Social security tax 19 Social security tax 10 Social security tax 11 Social security tax 12 Social security tax 13 Social security tax 14 Social security tax 15 Social security tax 16 Social security tax 17 Social security tax	ity tips	
			16	Employer's	use		16a Fringe ber Box 10	nefits include	ed in
Form W-2GU Guam Wa	on and Tay Sta	tomont 1000	Conv	, RTo he fi	led with em	nlovee's ta	av return Depa	artment of th	e Treasury
	ge and Tax Sta	tement 1330	This info	rmation is being fu	rnished to the De	p't. of Revenue		ternal Reven	ue Service
1 Control number		OMB No. 1545-0	800						
2 Employer's name, address, and	ZIP code		3	Employer's I	dentification	number	4 /////////////////////////////////////		
			5	Statutory employee	Pension plan	942 employee	Subtotal cor	Deferred npensation	Void
			6			- beid	7 Advance EIG	payment	
8 Employee's social security num	ber 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social secur	ity tax withh	eld
12 Employee's name, address, a	nd ZIP code		13	Social securi	ty wages		14 Social secur	ity tips	
			16	Employer's (ıse		16a Fringe ber Box 10	iefits include	ed in
Form W-2GU Guam Wa	ge and Tax Sta	tement 1990	Copy This info	r B—To be fi rmation is being fu	led with em rnished to the De	ployee's ta o't. of Revenue			
1 Control number		OMB No. 1545-0	800						
2 Employer's name, address, and	ZIP code		3	Employer's	dentification	number	4 /////////////////////////////////////		
			5	Statutory employee	Pension plan	942 employee	Subtotal cor	Deferred npensation	Void
			6				7 Advance El0	payment	
8 Employee's social security num	ber 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social secur	ity tax withh	eld
12 Employee's name, address, a	nd ZIP code		13	Social secur	ity wages		14 Social secur	ity tips	
			16	Employer's	ıse		16a Fringe ber Box 10	nefits include	ed in
		ı					<u> </u>		

1 Control number		OMB No. 1545-000	08					-	
2 Employer's name, address, and	ZIP code		3	Employer's i	dentification	number	4 /////////////////////////////////////		
			_	Statutory	Pension	942		Deferred	
			3	employee	plan	employee	Subtotal	compensation	Void
			6				7 Advance	EIC payment	<u> </u>
8 Employee's social security num	per 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social se	curity tax with	held
12 Employee's name, address, ar	nd ZIP code		13	Social securi	ty wages		14 Social se	curity tips	
			16	Employer's u	se		16a Fringe Box 10	benefits includ	ded in
Form W-2GU Guam Wa	ge and Tax Sta	tement 1990		Copy C—For				epartment of t Internal Reve	
1 Control number		OMB No. 1545-000	08						
2 Employer's name, address, and	ZIP code	1	3	Employer's	dentification	n number	4 /////////////////////////////////////		
			5	Statutory employee	Pension plan	942 employee	<i>V////////////////////////////</i> e Subtotal □	Deferred compensation	Void
			6	i			7 Advance	EIC payment	
8 Employee's social security num	ber 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social se	curity tax with	held
12 Employee's name, address, ar	nd ZIP code		13	Social securi	ty wages		14 Social se	curity tips	
			16	Employer's u	se		16a Fringe Box 10	benefits includ	ded in
							<u> </u>		
Form W-2GU Guam Wa	ge and Tax Sta	tement 1990		Copy CFor				epartment of t Internal Reve	
1 Control number		OMB No. 1545-000	08						
2 Employer's name, address, and	ZIP code		3	Employer's I	dentification		4		
				Statutory employee	Pension plan	942 employee		Deferred compensation	Void
			6	•			/ Advance	EIC payment	
8 Employee's social security num	ber 9 Guam income	e tax withheld	10	Wages, tips,	other comp	ensation	11 Social se	ecurity tax with	held
12 Employee's name, address, ar	nd ZIP code		13	Social securi	ty wages		14 Social se	curity tips	
			16	Employer's u	se		16a Fringe Box 10	benefits includ	ded in
							1		

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.

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, irritead of Guam, add the Guam income tax withheld to the 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.

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.

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.

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.

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.

1 Control number		OMB No. 1545-000	8	_						
2 Employer's name, address, and	ZIP code		3	Employer's	ıdentification	number	4			
			5	Statutory employee	Pension plan	942 employee	Subtotal	Deferred compensation	ı Void	
			6				7 Advance	EIC payment		
8 Employee's social security num	Employee's social security number MY-2GU Guam Wage and Tax Statement 1990 Control number Comployee's name, address, and ZIP code Employer's name, address, and ZIP code Control number MY-2GU Guam Wage and Tax Statement 1990 Control number MY-2GU Guam Wage and ZIP code Control number MY-2GU Guam Wage and Tax Statement 1990 Control number		10 Wages, tips, other compensation				11 Social security tax withheld			
12 Employee's name, address, a	nd ZIP code		13	Social secur	ity wages	,	14 Social security tips			
,			16	Employer's	use		16a Fringe benefits included in Box 10			
W 2011 C Wa	and Tay State						Γ	enartment of	the Treasury	
Form W-2GU GUAM W a	ige and Tax Sta	tement 1990		Сору	DFor em	oloyer	Ü	epartment of t Internal Reve	enue Service	
1 Control number		OMB No. 1545-000	18							
2 Employer's name, address, and	d ZIP code		3	Employer's	ıdentificatio	n number	4 /////////////////////////////////////			
			6	Statutory employee	Pension plan	942 employee		Deferred compensation EIC payment		
8 Employee's social security num	nber 9 Guam income	tax withheld	10	Wages, tips	, other comp	ensation	11 Social se	ecurity tax with	nheld	
12 Employee's name, address, and ZIP code			13	Social secui	rity wages		14 Social se	ecurity tips		
			16	Employer's	use		16a Fringe Box 10	benefits ınclu	ded in	
							<u>L</u>			
Form W-2GU Guam Wa	nge and Tax Sta	tement 1990		Сору	DFor em	ployer	С	epartment of Internal Reve		
1 Control number		OMB No. 1545-000	8							
2 Employer's name, address, and	I ZIP code		3	Employer's	identification	n number	4 /////////////////////////////////////			
			6	Statutory employee	Pension plan	942 employee		Deferred compensation	n Void	
8 Employee's social security num	iber 9 Guam income	tax withheld	10	Wages, tips	, other comp	ensation	11 Social se	ecurity tax with	nheld	
12 Employee's name, address, a	nd ZIP code		13	Social secur	rity wages		14 Social se	ecurity tips	.,,	
			16	Employer's	use		16a Fringe Box 10	benefits ınclu)	ded in	

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 aftemployment ends. If the employee asks for F. 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.

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.

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.