



Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A with the SSA. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

You may file Forms W-2 and W-3 electronically on the SSA's website at [Employer Reporting Instructions & Information](#). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Samoa 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	
d Control number			9		10	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See the separate instructions
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/>		12b	
			Retirement plan <input type="checkbox"/>		12c	
			Third-party sick pay <input type="checkbox"/>		12d	
			14 Other			

Form **W-2AS** **American Samoa** **2008**
Wage and Tax Statement

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A For Social Security Administration—Send this entire page with Copy A of Form W-3SS to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10140H

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

22222		Void <input type="checkbox"/>	a Employee's social security number	OMB No. 1545-0008			
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Samoa income tax withheld			
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d Control number			9	10			
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a		
				13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b
				14 Other			12c
f Employee's address and ZIP code			12d				

		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Samoa income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld			
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		7 Social security tips	8			
d Control number		9	10			
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
		14 Other		12c		
				12d		
f Employee's address and ZIP code						

Form **W-2AS** **American Samoa Wage and Tax Statement**
Copy B—To Be Filed With Employee's American Samoa Tax Return

2008

Department of the Treasury—Internal Revenue Service

This information is being furnished to the Tax Department, American Samoa Government.

Notice to Employee

File Copy B of this form with your 2008 American Samoa income tax return. Keep Copy C for your records. If your name, social security number (SSN), or address is incorrect, correct Copies B and C and ask the employer to correct your employment record. Be sure to ask your employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, amount, or SSN error reported to the SSA.

If you expect to owe self-employment tax of \$1,000 or more for 2009, you may have to make estimated tax payments to the U.S. Internal Revenue Service. Use Form 1040-ES, Estimated Tax for Individuals.

Refund. Even if you do not have to file a tax return, you should file to get a refund if box 2 shows Samoa income tax withheld.

Credit for excess social security tax. If you had more than one employer in 2008 and more than \$6,324.00 in social security tax was withheld, you may have the excess refunded by filing Form 843, Claim for Refund and Request for Abatement, with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215, USA. If you must file Form 1040 with the United States, claim the excess tax as a credit on Form 1040.

Note. Keep Copy C of Form W-2AS for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits just in case there is a question about your work record and/or earnings in a particular year. Review the information shown on your annual (for workers over 25) Social Security Statement.

(Also see the *Instructions for Employee* on the back of Copy C.)

		a Employee's social security number	OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Samoa income tax withheld
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		5 Medicare wages and tips		6 Medicare tax withheld
		7 Social security tips		8
d Control number		9		10
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
		14 Other		12c
				12d
f Employee's address and ZIP code				

Form **W-2AS** **American Samoa Wage and Tax Statement** **2008**

Department of the Treasury—Internal Revenue Service

This information is being furnished to the Tax Department, American Samoa Government.

Copy C—For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)

Instructions for Employee

(Also see Notice to Employee, on the back of Copy B.)

Box 11. This amount is (a) reported in box 1 if it is a distribution from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA and BB) under all plans are generally limited to a total of \$15,500 (\$10,500 if you only have SIMPLE plans; \$18,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$15,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2008, your employer may have allowed an additional deferral of up to \$5,000 (\$2,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." line instructions for your tax return.

A—Uncollected social security tax on tips. Report on U.S. Form 1040.

B—Uncollected Medicare tax on tips. Report on U.S. Form 1040.

C—Taxable cost of group-term life insurance over \$50,000 included in boxes 1, 3 (up to social security wage base), and 5.

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

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

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

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

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. (You may be able to deduct.)

J—Nontaxable sick pay (information only, not included in boxes 1, 3, or 5).

M—Uncollected social security tax on taxable cost of group-term life insurance over \$50,000 (former employees only). Report on U.S. Form 1040.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). Report on U.S. Form 1040.

P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).

Q—Nontaxable Combat Pay. See your tax return instructions for details on reporting this amount.

R—Employer contributions to your Archer (MSA). Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE (not included in box 1).

T—Adoption benefits (not included in box 1).

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5).

W—Employer contributions to your Health Savings Account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under section 409A on a nonqualified deferred compensation plan. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Total Tax" in the instructions for your tax return.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 403(b) plan.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions that you may deduct.

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			14 Other			12c	
						12d	

Employers, Please Note—

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

Who must file. File Form W-2AS for each employee from whom American Samoa income tax or U.S. social security and Medicare taxes were withheld or required to be withheld during 2008.

Distribution of copies. By February 2, 2009, furnish Copies B and C to each person who was your employee during 2008. For anyone who stopped working for you before the end of 2008, you may furnish Copies B and C to them any time after employment ends but by February 2, 2009. If the employee asks for Form W-2AS, furnish the completed copies within 30 days of the request or within 30 days of the final wage payment, whichever is later. You may also file Copy A and

Form W-3SS, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA) at the same time.

Note. If you terminate your business, see the rules on furnishing and filing Forms W-2AS and W-3SS under *Terminating a business* in the separate instructions.

When to file. By March 2, 2009, send Copy A of Forms W-2AS and W-3SS to the SSA. However, if you file electronically, the due date is March 31, 2009. See the separate instructions.

Reporting electronically. If you file 250 or more Forms W-2AS, you must file electronically. For information, visit SSA's Employer Reporting Instructions and Information webpage at www.socialsecurity.gov/employer or contact your Employer Services Liaison Officer (ESLO) at 510-970-8247.

See the Instructions for Forms W-2AS, W-2GU, W-2VI, and Form W-3SS for more information on how to complete Form W-2AS.