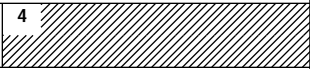


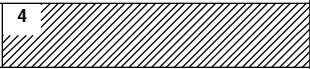
1 Control number		2 2 2 2 2	OMB No. 1545-0008	For Paperwork Reduction Act Notice and Instructions, see Form W-3SS.					
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 			
				5 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	942 employee <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	Void <input type="checkbox"/>
				6 (See Form W-3SS instructions.)		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			
12a Employee's name (first, middle, last)				13 Social security wages		14 Social security tips			
12b Employee's address and ZIP code				15 Medicare wages and tips		16 Medicare tax withheld			
				17 Employer's use		18 Benefits included in Box 10			
				<b>Copy A—For Social Security Administration</b>					

Form **W-2GU** **Guam Wage and Tax Statement 1992**

Cat. No. 16026K

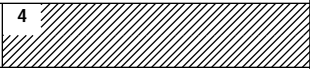
Department of the Treasury  
Internal Revenue Service

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

1 Control number		22222	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 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, address, and ZIP code		13 Social security wages		14 Social security tips			
		15 Medicare wages and tips		16 Medicare tax withheld			
		17 Employer's use		18 Benefits included in Box 10			
		<b>Copy 1—For Department of Revenue and Taxation</b>					

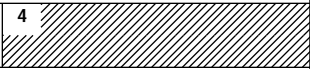
Form **W-2GU** **Guam Wage and Tax Statement 1992**

Department of the Treasury  
Internal Revenue Service

1 Control number		OMB No. 1545-0008	This information is being furnished to the Dept. of Revenue and Taxation.				
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 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, address, and ZIP code		13 Social security wages		14 Social security tips			
		15 Medicare wages and tips		16 Medicare tax withheld			
		17 Employer's use		18 Benefits included in Box 10			
		<b>Copy B—To be filed with employee's Guam tax return</b>					

Form **W-2GU** **Guam Wage and Tax Statement 1992**

Department of the Treasury  
Internal Revenue Service

<b>1</b> Control number		OMB No. 1545-0008	This information is being furnished to the Dept. of Revenue and Taxation.				
<b>2</b> Employer's name, address, and ZIP code		<b>3</b> Employer's identification number		<b>4</b> 			
		<b>5</b> 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"/>
		<b>6</b>		<b>7</b> Advance EIC payment			
<b>8</b> Employee's social security number		<b>9</b> Guam income tax withheld		<b>10</b> Wages, tips, other compensation			
<b>12</b> Employee's name, address, and ZIP code		<b>11</b> Social security tax withheld		<b>13</b> Social security wages			
		<b>14</b> Social security tips		<b>15</b> Medicare wages and tips			
		<b>16</b> Medicare tax withheld		<b>17</b> Employer's use			
		<b>18</b> Benefits included in Box 10					
<b>Copy C—For EMPLOYEE'S RECORDS</b>							

Form **W-2GU** Guam Wage and Tax Statement 1992

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 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1992 Guam income tax return. Please keep Copy C for your records. If your name or social security number (SSN) is incorrect, correct Copies B and C, and ask your employer to revise your employment record. Be sure to tell your employer that if Form W-2GU has already been filed with the Social Security Administration (SSA), Form W-2c should be filed with the SSA to correct your name or SSN. Also, let your employer know of any address change.

If you expect to owe self-employment tax of \$500 or more for 1993, 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) are generally limited to \$8,475 (\$9,500 for certain section 403(b) contracts). Amounts over that must be included in income.


**Caution:** *The elective deferral dollar limitation of \$8,475 under section 402(g) is subject to change for 1992.*

**Box 7.**—Enter this amount on the advance earned income credit line of your tax return.

**Box 18.**—This amount has already been included as wages in Box 10. Do not add this amount to Box 10. 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.

**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 Excess Social Security and Medicare Taxes.**—If more than one employer paid you wages during 1992 and more than the maximum social security tax or Medicare 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, however, you should claim the excess credit on Form 1040.)

1 Control number		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 (See Form W-3SS instructions.)		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, address, and ZIP code		13 Social security wages		14 Social security tips			
		15 Medicare wages and tips		16 Medicare tax withheld			
		17 Employer's use		18 Benefits included in Box 10			
		<b>Copy D—For employer</b>					

Form **W-2GU** **Guam Wage and Tax Statement 1992**

Department of the Treasury  
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 1992:

- (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.

By February 1, 1993, give Copies B and C to each person who was your employee during 1992. For anyone who stopped working for you before the end of 1992, you may give them 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, Wilkes-Barre Data Operations Center, Wilkes-Barre, PA 18769, by March 1, 1993. (For more information, please see Form 941SS 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.