

## ***Attention!***

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

a Control number	22222	Void <input type="checkbox"/>	<b>For Official Use Only ▶</b> OMB No. 1545-0008				
b Employer's identification number	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 Benefits included in box 1				
d Employer's social security number	9		10				
e Employer's name (first, middle initial, last)	11 Nonqualified plans		12				
	13 See Form W-3SS instructions		14 Other				
	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>		
f Employer's address and ZIP code							

Form **W-2AS** American Samoa  
**Wage and Tax Statement**  
 Copy A—For Social Security Administration

Cat. No. 10140H

**1997**

Department of the Treasury—Internal Revenue Service  
**For Paperwork Reduction Act Notice and instructions, see Form W-3SS.**

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

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b Employer's identification number		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 Benefits included in box 1			
d Employee's social security number		9		10			
e Employer's name, address, and ZIP code		11 Nonqualified plans		12			
		13 See Form W-3SS instructions		14 Other			
		15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	

Form **W-2AS** American Samoa Wage and Tax Statement **1997**  
 Copy 1—For American Samoa Treasurer

Department of the Treasury—Internal Revenue Service

a Control number	OMB No. 1545-0008									
b Employer's identification number	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 Benefits included in box 1							
d Employee's social security number	9		10							
e Employee's name, address, and ZIP code	11 Nonqualified plans		12							
	13 See instructions on back of Copy C		14 Other							
<table border="0"> <tr> <td data-bbox="824 688 971 751">15 Statutory employee <input type="checkbox"/></td> <td data-bbox="987 688 1133 751">Pension plan <input type="checkbox"/></td> <td data-bbox="1149 688 1230 751">Hshld. emp. <input type="checkbox"/></td> <td data-bbox="1247 688 1312 751">Subtotal <input type="checkbox"/></td> <td data-bbox="1328 688 1427 751">Deferred compensation <input type="checkbox"/></td> </tr> </table>						15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>						

Form **W-2AS** **American Samoa Wage and Tax Statement** **1997**  
**Copy B**—To be filed with employee's American Samoa tax return

Department of the Treasury—Internal Revenue Service  
**This information is being furnished to the Tax Department, American Samoa Government.**

a Control number	OMB No. 1545-0008				
b Employer's identification number	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			
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d Employee's social security number	9		10		
e Employer's name, address, and ZIP code	11 Nonqualified plans		12		
	13 See instructions on back		14 Other		
	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>

Form **W-2AS** American Samoa Wage and Tax Statement **1997**  
 Copy C—For EMPLOYEE'S RECORDS

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 1997 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 (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, address, amount, or SSN error reported to SSA on Copy A of Form W-2AS.

**Box 8.**—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.

**Box 11.**—This amount is a distribution made to you from a nonqualified deferred compensation or section 457 plan and is included in box 1. Or, it may be a contribution by your employer to a nonqualified deferred compensation plan that is included in box 3 and/or 5.

**Box 13.**—The following list explains the codes shown in box 13. You may need this information for your tax return.

**A**—Uncollected social security tax on tips

**B**—Uncollected Medicare tax on tips

**C**—Cost of group-term life insurance coverage over \$50,000 (included in box 1)

**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 to a section 403(b) salary reduction agreement

**F**—Elective deferrals to a section 408(k)(6) salary reduction SEP

**G**—Elective and 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**—Sick pay not includible as income

**M**—Uncollected social security tax on cost of group-term life insurance coverage over \$50,000 (former employees only)

**N**—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only)

**P**—Excludable moving expense reimbursement (not included in box 1)

**Q**—Military employee basic quarters, subsistence, and combat zone compensation

**R**—Employer contributions to your medical savings account (see the instructions for your income tax return)

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

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

**Box 15.**—If the "Pension plan" box is checked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is checked, the elective deferrals shown in box 13 (codes D, E, F, G, H, and S) (for all employers, and for all such plans to which you belong) are generally limited to \$9,500. Elective deferrals for section 403(b) contracts are limited to \$9,500 (\$12,500 in limited circumstances, see Pub. 571). Amounts over that must be included in income.

### Credit for Excess Social Security

**Tax.**—If more than one employer paid you wages during 1997 and more than the maximum social security tax was withheld, you may 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, claim the excess credit on Form 1040.

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		13 See Form W-3SS instructions	14 Other		
		15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>

Form **W-2AS** American Samoa Wage and Tax Statement **1997**  
 Copy D—For employer

Department of the Treasury—Internal Revenue Service  
 For Paperwork Reduction Act Notice and instructions, see Form W-3SS.

## Instructions for Preparing Form W-2AS

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

**Who Must File.**—You must prepare Form W-2AS for each employee from whom Samoa income tax or U.S. social security and Medicare taxes were withheld or required to be withheld during 1997.

**Distribution of Copies.**—By February 2, 1998, furnish Copies B and C to each person who was your employee during 1997. For anyone who stopped working for you before the end of 1997, you may furnish them copies any time after employment ends but by February 2. If the employee asks for Form W-2AS, furnish him or her the completed copies within 30 days of the request or 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 at the same time.

**Note:** If you terminate your business, see the new rules on furnishing and filing Forms W-2AS and W-3SS for **Employers Terminating Operations** in the Form W-3SS instructions.

**When and Where To File.**—By March 2, 1998, send Copy A with Form W-3SS to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769-0001. **Note:** If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use a **carrier other than the U.S. Postal Service** to deliver this information, add "1150 E. Mountain Dr." to the address and change the ZIP code to "18769." (For more information, please see Form 941-SS and Circular SS.) Send Copy 1 to the American Samoa Tax Office.

**Reporting on Magnetic Media.**—For returns due after 1996, if you must file 250 or more Forms W-2AS, you must file using magnetic media. For information, contact the Magnetic Media Coordinator at 415-744-4559.

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

