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 ☐	
		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
		15 Medicare wages and tips	16 Medicare tax withheld
		17 Employer's use	18 Benefits included in Box 10
12b Employee's address and ZIP code		Copy A—For Social Security Administration	

Form **W-2GU Guam Wage and Tax Statement 1991**

For Paperwork Reduction Act Notice and instructions, see Form W-3SS.

Department of the Treasury
Internal Revenue Service

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Department of the Treasury
Internal Revenue Service

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Form **W-2GU Guam Wage and Tax Statement 1991**

Department of the Treasury
Internal Revenue Service

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Internal Revenue Service

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Form **W-2GU Guam Wage and Tax Statement 1991**

Department of the Treasury
Internal Revenue Service

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 1991 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 1992, 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 $7,979 ($9,500 for certain section 403(b) contracts). Amounts over that must be included in income. **Caution:** *The elective deferral dollar limitation of $7,979 under section 402(g) is subject to change for 1991.*

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 Tax.—If more than one employer paid you wages during 1991 and more than the maximum social security and Medicare employee tax was withheld, you can have the excess refunded by filing **Form 843,** Claim for Refund and Request for Abatement, 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.)

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Form **W-2GU Guam Wage and Tax Statement 1991**

Department of the Treasury
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Form **W-2GU Guam Wage and Tax Statement 1991**

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 1991:

(a) You withheld income tax or social security and Medicare tax.

(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 January 31, 1992, give Copies B and C to each person who was your employee during 1991. For anyone who stopped working for you before the end of 1991, 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 March 2, 1992. (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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