

a Control number		22222	Void <input type="checkbox"/>	For Official Use Only ► OMB No. 1545-0008			
b Employer identification number			1 Wages, tips, other compensation	2 Guam 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 Employee's social security number			9 Advance EIC payment	10			
e Employee's first name and initial		Last name		11 Nonqualified plans	12a See Form W-3SS instructions		
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>		
			14 Other			12b	
						12c	
				12d			

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

**2004**

Department of the Treasury—Internal Revenue Service

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

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. 16026K

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

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# Notice to Employee

**Earned income credit (EIC).** You must file a tax return regardless of your income if any amount is shown in **Box 9**, Advance EIC payment. If you qualify, you can get the earned income credit in advance by giving **Form W-5**, Earned Income Credit Advance Payment Certificate, to your employer. See **Pub. 596**, Earned Income Credit (EIC), for details.

**Copies B and C; corrections.** File Copy B of this form with your 2004 Guam 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 your employer to correct your employment record. Be sure to ask the 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.

**Estimated tax.** If you expect to owe self-employment tax of \$1,000 or more for 2005, you may have to make estimated tax payments to the U.S. Internal Revenue Service. Use **Form 1040-ES**, Estimated Tax for Individuals.

**Box 9.** Enter this amount on the advance earned income credit payments line of your tax return.

**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, G, H, and S) under all plans are generally limited to \$13,000 (\$16,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). However, if you were at least age 50 in 2004, your employer may have allowed an additional deferral of up to \$3,000 (\$1,500 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

**B**—Uncollected Medicare tax on tips

**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)

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

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

**R**—Employer contributions to your Archer (MSA) (see **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 (see **Form 8889**, Health Savings Accounts)

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

**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 with 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 you had more than one employer in 2004 and more than \$5,449.80 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 Internal Revenue Service Center in Philadelphia. 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-2GU 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.

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Form **W-2GU** **Guam Wage and Tax Statement**  
 Copy D—For Employer

**2004**

Department of the Treasury—Internal Revenue Service

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

## Instructions for Preparing Form W-2GU

**Who must file.** File Form W-2GU for each employee to whom any of the following items applied during 2004:

- You withheld income tax or social security and Medicare taxes.
- You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- 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.
- You made any advance EIC (earned income credit) payments.

**Distribution of copies.** By January 31, 2005, furnish Copies B and C to each person who was your employee during 2004. For anyone who stopped working for you before the end of 2004, you may furnish them copies any time after employment ends but by January 31, 2005. If the employee asks for Form W-2GU,

furnish him or her 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-2GU and W-3SS under **Terminating a business** in the Form W-3SS instructions.*

**When to file.** By February 28, 2005, send Copy A of Forms W-2GU and W-3SS to the SSA. However, if you file electronically (not by magnetic media), the due date is March 31, 2005. See Form W-3SS.

**Reporting on magnetic media or electronically.** If you file 250 or more Forms W-2GU, you must file using magnetic media or electronically. For information, visit SSA's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) or contact your Employer Services Liaison Officer (ESLO) at 510-970-8247.

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

