

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 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 Control number			9		10	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12
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"/>		12b	
			14 Other		12c	
					12d	

Form **W-2GU** **Guam Wage and Tax Statement** **2012**

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
 Cat. No. 16026K

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

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

2012

Department of the Treasury—Internal Revenue Service
 This information is being furnished to the
 Guam Department of Revenue and Taxation.

Notice to Employee

Refund. Even if you do not have to file a tax return, you should file to get a refund if box 2 shows Guam income tax withheld or if you can take the earned income credit.

Copies B and C; corrections. File Copy B of this form with your 2012 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 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.

Estimated tax. If you expect to owe \$1,000 or more in tax (including self-employment tax) for 2013, you may have to make estimated tax payments to the U.S. Internal Revenue Service. Use Form 1040-ES, Estimated Tax for Individuals.

Clergy and religious workers. If you are not subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in Box 12, using Code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with code DD is not taxable.**

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 2012 and more than \$4,624.20 in social security tax was withheld, you can 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. However, if you are required to file Form 1040 with the United States, you must claim the excess tax as a credit on Form 1040.

Unreported tip income. Use Form 4137 to figure the social security and Medicare tax owed on tips you did not report to your employer. Enter this amount on the wages line of your tax return. (Form 1040-SS filers, see the instructions for Form 1040-SS, Part I, line 5.) By filing this form, your social security tips will be credited to your social security record (used to figure your benefits).

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

Instructions for Employee

(Also see *Notice to Employee* on this page.)

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you 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, BB, and EE) under all plans are generally limited to a total of \$17,000 (\$11,500 if you have only SIMPLE plans; \$20,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$17,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2012, your employer may have allowed an additional deferral of up to \$5,500 (\$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.

(continued on back of Copy C)

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Form **W-2GU** **Guam Wage and Tax Statement**
 Copy C—For EMPLOYEE'S RECORDS (See *Notice to Employee* on the back of Copy B.)

2012

Department of the Treasury—Internal Revenue Service

This information is being furnished to the Guam Department of Revenue and Taxation.

Instructions for Employee *(continued from back of Copy B)*

Box 12 *(continued)*

Note. If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security tax on tips. Report on U.S. Form 1040, or on Form 1040-SS if not required to file Form 1040.

B—Uncollected Medicare tax on tips. Report on U.S. Form 1040, or on Form 1040-SS if not required to file 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, or on Form 1040-SS if not required to file 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, or on Form 1040-SS if not required to file 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 plan (not included in box 1)

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to figure taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525 and instructions for Schedule D (Form 1040) for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account (HSA). 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 “Other Taxes” 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

DD—Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(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.

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.

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Employers, Please Note—

Specific information needed to complete Form W-2GU is available in a separate booklet titled the 2012 General Instructions for Forms W-2 and W-3. You can order these instructions and additional forms by calling toll free 1-800-TAX-FORM (1-800-829-3676). You also can get forms and instructions at IRS.gov.

Caution. *Do not send the SSA Forms W-2GU and W-3SS that you have printed from IRS.gov. The SSA is unable to process these forms. Instead, you can create and submit them online. See E-filing, later.*

Caution. *If an employee is the civilian spouse of an active duty servicemember, you may be required to file a Form W-2, Wage and Tax Statement, or the equivalent form for the relevant U.S. possession instead of Form W-2GU. For details, see Military Spouses Residency Relief Act (MSRRA) in the 2012 General Instructions for Forms W-2 and W-3.*

Due dates. By January 31, 2013, furnish Copies B and C to each person who was your employee during 2012. By February 28, 2013, send Copy A of Forms W-2GU and W-3SS to the SSA. However, if you file electronically, the due date is April 1, 2013. See the separate instructions.

Need help? If you have questions about reporting on Form W-2GU, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are 8:30 a.m. to 4:30 p.m. Eastern time.

E-filing. If you file 250 or more Forms W-2GU, you must file electronically. E-filing can save you time and effort, even if you are not required to do so. Employers may now use the SSA's W-2 Online service to create, save, print, and submit up to 50 Forms W-2GU at a time over the Internet. For information, visit the SSA's Employer W-2 Filing Instructions & Information website at www.socialsecurity.gov/employer or contact your Employer Services Liaison Officer (ESLO) at 1-510-970-8247 (not toll free).