

a Control number	22222	Void <input type="checkbox"/>	For Office Use Only ▶ 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 (first, middle initial, last)		11		12			
f Employee's address and ZIP code		13 See Form W-3SS instructions		14 Other			
		15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	942 emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	

American Samoa Cat. No. 10140H Department of the Treasury—Internal Revenue Service
Form W-2AS Wage and Tax Statement 1994
 Copy A—For Social Security Administration

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American Samoa

Department of the Treasury—Internal Revenue Service

Form W-2AS Wage and Tax Statement 1994

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

Copy 1—For American Samoa Treasurer

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American Samoa

Department of the Treasury—Internal Revenue Service

Form W-2AS Wage and Tax Statement 1994

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American Samoa

Department of the Treasury—Internal Revenue Service

Form **W-2AS** Wage and Tax Statement **1994**

This information is being furnished to the Tax Department, American Samoa Government.

Copy B—To be filed with employee's American Samoa tax return

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American Samoa

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American Samoa

Department of the Treasury—Internal Revenue Service

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Copy C—For EMPLOYEE'S RECORDS

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American Samoa

Department of the Treasury—Internal Revenue Service

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Copy C—For EMPLOYEE'S RECORDS

Notice to Employee

File Copy B of this form with your 1994 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**, Statement of Corrected Income and Tax Amounts, with the Social Security Administration (SSA) to correct any name, amount, or number error reported to SSA on Copy A of the 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 13.—Any amount in box 13 should be coded (letter). The following list explains the codes. 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

D—Elective deferrals to a section 401(k) cash or deferred 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

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

Box 15.—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 13 (for all employers, and for all such plans to which you belong) are generally limited to \$8,994. 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.

Caution: *The elective deferral dollar limitation of \$8,994 under section 402(g) is subject to change for 1994.*

Credit for Excess Social Security Tax.

—If more than one employer paid you wages during 1994 and more than the maximum social security 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, claim the excess credit on Form 1040.

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American Samoa

Department of the Treasury—Internal Revenue Service

Form W-2AS Wage and Tax Statement 1994

Copy D—For employer

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American Samoa

Department of the Treasury—Internal Revenue Service

Form W-2AS Wage and Tax Statement 1994

Copy D—For employer

Instructions for Preparing Form W-2AS

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

Prepare a 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 1994.

By January 31, 1995, furnish Copies B and C to each person who was your employee during 1994. For anyone who stopped working for you before the end of 1994, you may furnish them copies any time

after employment ends. 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. Send Copy A to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769, by February 28, 1995. (For more information, please see Form 941-SS and Circular SS.) Send Copy 1 to the American Samoa Tax Office.

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

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