

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 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 Nonqualified plans		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"/>	Deferred compensation <input type="checkbox"/>		

Form W-2AS American Samoa Wage and Tax Statement **2000**
Cat. No. 10140H
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.

Do NOT Cut, Fold, or Staple Forms on This Page — Do NOT Cut, Fold, or Staple Forms on This Page

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e Employee's name, address, and ZIP code	11 Nonqualified plans		12		
	13		14 Other		
	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>		

Form **W-2AS** American Samoa Wage and Tax Statement **2000**
 Copy 1—For American Samoa Treasurer

Department of the Treasury—Internal Revenue Service

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b Employer identification number	1 Wages, tips, other compensation	2 Samoa income tax withheld
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	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
	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>

Form **W-2AS** American Samoa Wage and Tax Statement **2000**
 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 identification number	1 Wages, tips, other compensation	2 Samoa income tax withheld	
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	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	14 Other	
	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>

Form **W-2AS** American Samoa Wage and Tax Statement **2000**
 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 2000 American Samoa 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 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, amount, or SSN error reported to the SSA.

If you expect to owe self-employment tax of \$1,000 or more for 2001, you may have to make estimated tax payments to the U.S. Internal Revenue Service. Use **Form 1040-ES**, Estimated Tax for Individuals.

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) reported in box 1 if it is a distribution from a nonqualified deferred compensation or section 457 plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457 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 13. The following list explains any codes shown in box 13. You may need this information to complete your tax return.

A—Uncollected social security tax on tips

B—Uncollected Medicare tax on tips

C—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 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—Nontaxable sick pay (not included in box 1, 3, or 5)

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

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

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

Q—Military employee basic housing, subsistence, and combat zone compensation

R—Employer contributions to your medical savings account (MSA)

S—Employee salary reduction contributions under 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 traditional IRA contributions you may deduct. If the "Deferred compensation" box is checked, the elective deferrals 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 \$10,500. Elective deferrals for section 403(b) contracts are limited to \$10,500 (\$13,500 in some cases; see Pub. 571). Section 457(b) plans are limited to \$8,000. Amounts over these limits must be included in income.

Credit for excess social security tax. If you had more than one employer in 2000 and more than \$4,724.40 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-2AS 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. The SSA suggests you confirm your work record with them from time to time.

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Form **W-2AS** American Samoa Wage and Tax Statement **2000**
 Copy D—For Employer

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-2AS

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

Who must file. File Form W-2AS for each employee from whom American Samoa income tax or U.S. social security and Medicare taxes were withheld or required to be withheld during 2000.

Distribution of copies. By January 31, 2001, furnish Copies B and C to each person who was your employee during 2000. For anyone who stopped working for you before the end of 2000, you may furnish Copies B and C to them any time after employment ends but by January 31. If the employee asks for Form W-2AS, furnish 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 at the same time.

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

When to file. By February 28, 2001, send Copy A of Forms W-2AS and W-3SS to the Social Security Administration. However, if you file electronically (not by magnetic media), the due date is April 2, 2001. See Form W-3SS.

Reporting on magnetic media. If you must file 250 or more Forms W-2AS, you must file using magnetic media or electronically. For information, contact your Employer Service Liaison Officer (ESLO) at 510-970-8247.

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

