



a Control number	22222	Void <input type="checkbox"/>	OMB No. 1545-0008	For Paperwork Reduction Act Notice and instructions, see Form W-3SS.			
b Employer's identification number			1 Wages, tips, other compensation	2 Guam income tax withheld			
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	Copy A—For Social Security Administration						

Form **W-2GU Guam Wage and Tax Statement 1993**

Cat. No. 16026K

Department of the Treasury
Internal Revenue Service

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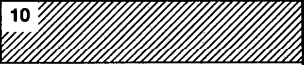
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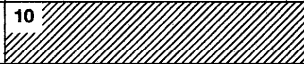
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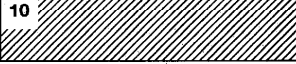
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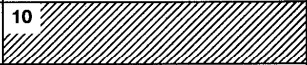
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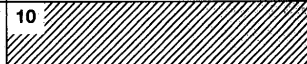
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Form **W-2GU** Guam Wage and Tax Statement 1993

Department of the Treasury
Internal Revenue Service

Notice to Employee

You *must* file a tax return regardless of your income if any amount is shown in box 9, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1993 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 ask your employer to correct your employment record. Be sure to ask the 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-2GU.

If you expect to owe self-employment tax of \$500 or more for 1994, you may have to make estimated tax payments. Use **Form 1040-ES**, Estimated Tax for Individuals.

Box 8.—This amount is included in box 1. Do not add this amount to box 1. 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 9.—Enter this amount on the advance earned income credit line of your tax return.

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Box 11.—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 12 (for all employers, and for all such plans to which you belong) are generally limited to \$8,728. 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 \$8,728 under section 402(g) is subject to change for 1993.*

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 and Medicare Taxes.—If more than one employer paid you wages during 1993 and more than the maximum social security tax or Medicare 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, however, you should claim the excess credit on Form 1040.)

Box 11.—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 12 (for all employers, and for all such plans to which you belong) are generally limited to \$8,728. 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.

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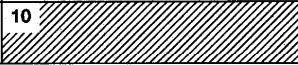
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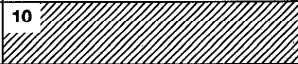
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Form **W-2GU** Guam Wage and Tax Statement 1993

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Form **W-2GU** Guam Wage and Tax Statement 1993

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Instructions for Preparing Form W-2GU

Note: *There are major changes to the format of Form W-2GU.*

Prepare Form W-2GU for each of your employees to whom any of the following items applied during 1993:

- a. You withheld income tax or social security and Medicare taxes.
- 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, 1994, furnish Copies B and C to each person who was your employee during 1993. For anyone who stopped working for you before the end of 1993, you may furnish them copies any time after employment ends. If the employee asks for Form W-2GU, 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, 1994. (For more information, please see Form 941-SS and Circular SS.) Send Copy 1 to the Department of Revenue and Taxation.

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