

a Control number	22222	Void <input type="checkbox"/>	For Official Use Only ▶ OMB No. 1545-0008				
b Employer's 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 Benefits included in box 1				
d Employer's social security number	9 Advance EIC payment		10				
e Employer's name (first, middle initial, last)	11 Nonqualified plans		12				
.....	13 See Form W-3SS instructions		14 Other				
	f Employer's address and ZIP code	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	

Form **W-2GU** **Guam Wage and Tax Statement**  
 Copy A—For Social Security Administration

Cat. No. 16026K  
**1997**

Department of the Treasury—Internal Revenue Service

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

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	13		14 Other				
15		Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	

Form **W-2GU** **Guam Wage and Tax Statement** **1997**  
 Copy 1—For Guam Department of Revenue and Taxation

Department of the Treasury—Internal Revenue Service



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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"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>

Form **W-2GU** **Guam Wage and Tax Statement** **1997**  
 Copy B—To be filed with employee's Guam tax return

Department of the Treasury—Internal Revenue Service

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



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<table border="0"> <tr> <td data-bbox="824 688 969 751">15 Statutory employee <input type="checkbox"/></td> <td data-bbox="969 688 1131 751">Pension plan <input type="checkbox"/></td> <td data-bbox="1131 688 1229 751">Hshld. emp. <input type="checkbox"/></td> <td data-bbox="1229 688 1310 751">Subtotal <input type="checkbox"/></td> <td data-bbox="1310 688 1427 751">Deferred compensation <input type="checkbox"/></td> </tr> </table>					15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
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Form **W-2GU** **Guam Wage and Tax Statement**  
 Copy C—For EMPLOYEE'S RECORDS

**1997**

Department of the Treasury—Internal Revenue Service

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

## 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. If you qualify, you can get the earned income credit in advance by filing Form W-5. See Pub. 596 for more details.

File Copy B of this form with your 1997 Guam income tax return. Please 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, address, amount, or SSN error reported to the SSA on Copy A of Form W-2GU.

If you expect to owe self-employment tax of \$500 or more for 1998, you may have to make estimated tax payments. 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 9.**—Enter this amount on the advance earned income credit payment line of your tax return.

**Box 11.**—This amount is a distribution made to you from a nonqualified deferred compensation or section 457 plan and is included in box 1. Or, it may be a contribution by your employer to a nonqualified deferred compensation plan that is included in box 3 and/or 5.

**Box 13.**—The following list explains the codes shown in box 13. 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. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) 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 (You may be able to deduct.)

**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 (not included in box 1)

**Q**—Military employee basic quarters, subsistence, and combat zone compensation

**R**—Employer contributions to your medical savings account (see the instructions for your income tax return)

**S**—Employee salary reduction contributions to 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 IRA contributions you may deduct on your return. If the “Deferred compensation” box is checked, then the elective deferrals shown 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 \$9,500. 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.

### 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 more than one employer paid you wages during 1997 and more than the maximum 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 credit on Form 1040.



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

**1997**

Department of the Treasury—Internal Revenue Service

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

## Instructions for Preparing Form W-2GU

**Who Must File.**—Prepare Form W-2GU for each of your employees to whom any of the following items applied during 1997:

- 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.

**Distribution of Copies.**—By February 2, 1998, furnish Copies B and C to each person who was your employee during 1997. For anyone who stopped working for you before the end of 1997, you may furnish them copies any time after employment ends but by February 2. 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. 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 new rules on furnishing and filing Forms W-2GU and W-3SS for **Employers Terminating Operations** in the Form W-3SS instructions.

**When and Where To File.**—By March 2, 1998, send Copy A with Form W-3SS to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769-0001. **Note:** If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use a **carrier other than the U.S. Postal Service** to deliver this information, add "1150 E. Mountain Dr." to the address and change the ZIP code to "18769." (For more information, please see Form 941-SS and Circular SS.) Send Copy 1 to the Guam Department of Revenue and Taxation.

**Reporting on Magnetic Media.**—For returns due after 1996, if you must file 250 or more Forms W-2GU, you must file using magnetic media. For information, contact the Magnetic Media Coordinator at 415-744-4559.

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