



1 Control number		2 2 2 2 2	OMB No. 1545-0008	For Paperwork Reduction Act Notice and instructions, see Form W-3SS.						
2 Employer's name, address, and ZIP code				3 Employer's identification number		4 				
				5 Statutory employee <input type="checkbox"/>		Pension plan <input type="checkbox"/>	942 employee <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	Void <input type="checkbox"/>
				6 (See Form W-3SS instructions.)			7 			
8 Employee's social security number		9 Samoa income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld				
12a Employee's name (first, middle, last)				13 Social security wages		14 Social security tips				
12b Employee's address and ZIP code				15 Medicare wages and tips		16 Medicare tax withheld				
				17 Employer's use		18 Benefits included in Box 10				
				Copy 1—For American Samoa Treasurer						

Form **W-2AS American Samoa Wage and Tax Statement 1992** Cat. No. 10140H Department of the Treasury Internal Revenue Service



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2 Employer's name, address, and ZIP code			3 Employer's identification number		4
			5 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	942 employee <input type="checkbox"/>
			Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	Void <input type="checkbox"/>
6			7		
8 Employee's social security number		9 Samoa income tax withheld		10 Wages, tips, other compensation	
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips
			15 Medicare wages and tips		16 Medicare tax withheld
			17 Employer's use		18 Benefits included in Box 10
			Copy A—For Social Security Administration		

Form **W-2AS American Samoa Wage and Tax Statement 1992**

Department of the Treasury
Internal Revenue Service

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1 Control number		OMB No. 1545-0008	This information is being furnished to Tax Dept., American Samoa Govt.		
2 Employer's name, address, and ZIP code			3 Employer's identification number		4 
			5 Statutory employee <input type="checkbox"/> Pension plan <input type="checkbox"/> 942 employee <input type="checkbox"/>		Subtotal <input type="checkbox"/> Deferred compensation <input type="checkbox"/> Void <input type="checkbox"/>
			6		7 
8 Employee's social security number	9 Samoa income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld
12 Employee's name, address, and ZIP code			13 Social security wages		14 Social security tips
			15 Medicare wages and tips		16 Medicare tax withheld
			17 Employer's use		18 Benefits included in Box 10
			Copy B—To be filed with employee's American Samoa tax return		

Form **W-2AS American Samoa Wage and Tax Statement 1992**

Department of the Treasury
Internal Revenue Service

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2 Employer's name, address, and ZIP code		3 Employer's identification number		4	
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		Statutory employee <input type="checkbox"/> Pension plan <input type="checkbox"/> 942 employee <input type="checkbox"/>		Subtotal <input type="checkbox"/> Deferred compensation <input type="checkbox"/> Void <input type="checkbox"/>	
8 Employee's social security number		9 Samoa income tax withheld		7	
12 Employee's name, address, and ZIP code		10 Wages, tips, other compensation		11 Social security tax withheld	
12 Employee's name, address, and ZIP code		13 Social security wages		14 Social security tips	
		15 Medicare wages and tips		16 Medicare tax withheld	
		17 Employer's use		18 Benefits included in Box 10	
		Copy C—For EMPLOYEE'S RECORDS			

Form **W-2AS American Samoa Wage and Tax Statement 1992**

Department of the Treasury
Internal Revenue Service

Notice to Employee

File Copy B of this form with your 1992 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 or social security number (SSN) is incorrect, correct Copies B and C, and ask your employer to revise your employment record. Be sure to tell your employer that if Form W-2AS has already been filed with the Social Security Administration (SSA), Form W-2c should be filed with the SSA to correct your name or SSN. Also, let your employer know of any address change.

Box 5.—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 6 (for all employers, and for all such plans to which you belong) are generally limited to \$8,475 (\$9,500 for certain section 403(b) contracts).

Amounts over that must be included in income.

Caution: *The elective deferral dollar limitation of \$8,475 under section 402(g) is subject to change for 1992.*

Box 18.—This amount has already been included as wages in Box 10. Do not add this amount to Box 10. 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.

Credit for Excess Social Security and Medicare Taxes.—If more than one employer paid you wages during 1992 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.)

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8 Employee's social security number		9 Samoa income tax withheld		10 Wages, tips, other compensation			
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Copy D—For employer							

Form **W-2AS American Samoa Wage and Tax Statement 1992**

Department of the Treasury
Internal Revenue Service

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 1992.

By February 1, 1993, give Copies B and C to each person who was your employee during 1992. For anyone who stopped working for you before the end of 1992, you may give them copies any time after employment ends. If the

employee asks for Form W-2AS, give 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, Wilkes-Barre Data Operations Center, Wilkes-Barre, PA 18769, by March 1, 1993. (For more information, please see Form 941SS 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.