

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 Employer's social security number	9		10				
e Employer's name (first, middle initial, last)	11 Nonqualified plans		12				
	13 See Form W-3SS instructions		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"/>		
f Employer's address and ZIP code							

Form **W-2AS** American Samoa
 Wage and Tax Statement
 Copy A—For Social Security Administration

1996

Cat. No. 10140H

Department of the Treasury—Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

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		7 Social security tips		8 Benefits included in box 1			
d Employee's social security number		9		10			
e Employer's name, address, and ZIP code		11 Nonqualified plans		12			
		13 See Form W-3SS instructions		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-2AS** American Samoa Wage and Tax Statement **1996**
 Copy 1—For American Samoa Treasurer

For Paperwork Reduction Act Notice and instructions, see Form W-3SS.
 Department of the Treasury—Internal Revenue Service

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	13 See instructions on back of Copy C		14 Other							
<table border="0"> <tr> <td data-bbox="824 688 954 751">15 Statutory employee <input type="checkbox"/></td> <td data-bbox="954 688 1084 751">Pension plan <input type="checkbox"/></td> <td data-bbox="1084 688 1214 751">Hshld. emp. <input type="checkbox"/></td> <td data-bbox="1214 688 1312 751">Subtotal <input type="checkbox"/></td> <td data-bbox="1312 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-2AS** American Samoa Wage and Tax Statement **1996**
 Copy B—To be filed with employee's American Samoa tax return

This information is being furnished to the Tax Department, American Samoa Government.
 Department of the Treasury—Internal Revenue Service

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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-2AS** American Samoa Wage and Tax Statement **1996**
 Copy C—For EMPLOYEE'S RECORDS

This information is being furnished to the Tax Department, American Samoa Government.
 Department of the Treasury—Internal Revenue Service

Notice to Employee

File Copy B of this form with your 1996 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 SSN error reported to SSA on Copy A of 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 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

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

Q—Military employee basic quarters, subsistence, and combat pay.

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 (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 Excess Social Security Tax.

—If more than one employer paid you wages during 1996 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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Form **W-2AS** American Samoa Wage and Tax Statement **1996**
 Copy D—For employer

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.*

Who Must File.—You must prepare 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 1996.

Distribution of Copies.—By January 31, 1997, furnish Copies B and C to each person who was your employee during 1996. For anyone who stopped working for you before the end of 1996, 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. You may also file Copy A with the Social Security Administration at the same time.

When and Where To File.—By February 28, 1997, send Copy A to the Social Security Administration, Data Operations Center, 1150 E. Mountain Dr., Wilkes-Barre, PA 18769-0001. **Note:** *If you use "Certified Mail" to file, change the ZIP code to "18769-0002."* (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.