

Form W-2 Wage and Tax Statement 2010

OMB No. 1545-0008

Department of the Treasury -- Internal Revenue Service

a Employee's social security No. 339-66-4416		Copy 1 For State, City, or Local Tax Department.		1 Wages, tips, other Comp. \$0.01		2 Federal income tax withheld \$0.00					
c Employer's name, address, and ZIP code GUINNESS WORLD RECORDS LIMITED 184-192 DRUMMOND ST FL 3 LONDON, GLASGOW NW1 3HP UNITED KINGDOM				b Employer I.D. number 38-3751164		3 Social security wages \$0.00		4 Social security tax withheld \$0.00			
				d Control number		5 Medicare wages and tips \$0.00		6 Medicare tax withheld \$0.00			
				7 Social security tips \$0.00		8 Allocated tips \$0.00		9 Advance EIC payment \$0.00			
e Employee's first, initial, and last names, and suffix BRAIN GAYLORD 49 W 118TH ST FL 1 CHICAGO, IL 60628-6142				10 Dependent care benefits \$0.00		11 Nonqualified plans \$0.00		13 Stat. Empl. <input type="checkbox"/> Retirement plan <input type="checkbox"/> 3rd-party sick pay <input type="checkbox"/>			
				12a Code See Inst. for box 12 \$0.00		12b Code \$0.00		14 Other \$0.00			
				12c Code \$0.00		12d Code \$0.00					
f Employee's address and ZIP code											
15 State Employer's state ID No.		16 State wages, tips, etc. \$0.00 \$0.00		17 State income tax \$0.00 \$0.00		18 Local wages, tips, etc. \$0.00 \$0.00		19 Local income tax \$0.00 \$0.00		20 Locality name	

Form W-2 Wage and Tax Statement 2010

OMB No. 1545-0008

Department of the Treasury -- Internal Revenue Service

a Employee's social security No. 339-66-4416		Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return		1 Wages, tips, other Comp. \$0.01		2 Federal income tax withheld \$0.00					
c Employer's name, address, and ZIP code GUINNESS WORLD RECORDS LIMITED 184-192 DRUMMOND ST FL 3 LONDON, GLASGOW NW1 3HP UNITED KINGDOM				b Employer I.D. number 38-3751164		3 Social security wages \$0.00		4 Social security tax withheld \$0.00			
				d Control number		5 Medicare wages and tips \$0.00		6 Medicare tax withheld \$0.00			
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e Employee's first, initial, and last names, and suffix BRAIN GAYLORD 49 W 118TH ST FL 1 CHICAGO, IL 60628-6142				10 Dependent care benefits \$0.00		11 Nonqualified plans \$0.00		13 Stat. Empl. <input type="checkbox"/> Retirement plan <input type="checkbox"/> 3rd-party sick pay <input type="checkbox"/>			
				12a Code See Inst. for box 12 \$0.00		12b Code \$0.00		14 Other \$0.00			
				12c Code \$0.00		12d Code \$0.00					
f Employee's address and ZIP code											
15 State Employer's state ID No.		16 State wages, tips, etc. \$0.00 \$0.00		17 State income tax \$0.00 \$0.00		18 Local wages, tips, etc. \$0.00 \$0.00		19 Local income tax \$0.00 \$0.00		20 Locality name	

Form W-2 Wage and Tax Statement 2010

OMB No. 1545-0008

Department of the Treasury -- Internal Revenue Service

a Employee's social security No. 339-66-4416		Copy C For EMPLOYEE'S Records (See Notice to Employee on back of Copy B.) This information is being furnished to the Internal Revenue Service.		1 Wages, tips, other Comp. \$0.01		2 Federal income tax withheld \$0.00					
c Employer's name, address, and ZIP code GUINNESS WORLD RECORDS LIMITED 184-192 DRUMMOND ST FL 3 LONDON, GLASGOW NW1 3HP UNITED KINGDOM				b Employer I.D. number 38-3751164		3 Social security wages \$0.00		4 Social security tax withheld \$0.00			
				d Control number		5 Medicare wages and tips \$0.00		6 Medicare tax withheld \$0.00			
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e Employee's first, initial, and last names, and suffix BRAIN GAYLORD 49 W 118TH ST FL 1 CHICAGO, IL 60628-6142				10 Dependent care benefits \$0.00		11 Nonqualified plans \$0.00		13 Stat. Empl. <input type="checkbox"/> Retirement plan <input type="checkbox"/> 3rd-party sick pay <input type="checkbox"/>			
				12a Code See Inst. for box 12 \$0.00		12b Code \$0.00		14 Other \$0.00			
				12c Code \$0.00		12d Code \$0.00					
f Employee's address and ZIP code											
15 State Employer's state ID No.		16 State wages, tips, etc. \$0.00 \$0.00		17 State income tax \$0.00 \$0.00		18 Local wages, tips, etc. \$0.00 \$0.00		19 Local income tax \$0.00 \$0.00		20 Locality name	

If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Form W-2 Wage and Tax Statement 2010

OMB No. 1545-0008

Department of the Treasury -- Internal Revenue Service

a Employee's social security No. 339-66-4416		Copy B To Be Filed with Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.		1 Wages, tips, other Comp. \$0.01		2 Federal income tax withheld \$0.00					
c Employer's name, address, and ZIP code GUINNESS WORLD RECORDS LIMITED 184-192 DRUMMOND ST FL 3 LONDON, GLASGOW NW1 3HP UNITED KINGDOM				b Employer I.D. number 38-3751164		3 Social security wages \$0.00		4 Social security tax withheld \$0.00			
				d Control number		5 Medicare wages and tips \$0.00		6 Medicare tax withheld \$0.00			
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e Employee's first, initial, and last names, and suffix BRAIN GAYLORD 49 W 118TH ST FL 1 CHICAGO, IL 60628-6142				10 Dependent care benefits \$0.00		11 Nonqualified plans \$0.00		13 Stat. Empl. <input type="checkbox"/> Retirement plan <input type="checkbox"/> 3rd-party sick pay <input type="checkbox"/>			
				12a Code See Inst. for box 12 \$0.00		12b Code \$0.00		14 Other \$0.00			
				12c Code \$0.00		12d Code \$0.00					
f Employee's address and ZIP code											
15 State Employer's state ID No.		16 State wages, tips, etc. \$0.00 \$0.00		17 State income tax \$0.00 \$0.00		18 Local wages, tips, etc. \$0.00 \$0.00		19 Local income tax \$0.00 \$0.00		20 Locality name	

Notice to Employee

Refund. Even if you do not have to file a tax return, you should file to get a refund if box 2 shows federal income tax withheld or if you can take the earned income credit.

Earned income credit (EIC). You must file a tax return if any amount is shown in box 9.

You may be able to take the EIC for 2010 if (a) you do not have a qualifying child and you earned less than \$13,460 (\$18,470 if married filing jointly), (b) you have one qualifying child and you earned less than \$35,535 (\$40,545 if married filing jointly), or (c) you have two qualifying children and you earned less than \$40,363 (\$45,373 if married filing jointly), or (d) you have three or more qualifying children and you earned less than \$43,352 (\$48,362 if married filing jointly). You and any qualifying children must have valid social security numbers (SSNs). You cannot take the EIC if your investment income is more than \$3,100. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.** If you have at least one qualifying child, you may get as much as \$1,830 of the EIC in advance by completing Form W-5, Earned Income Credit Advance Payment Certificate, and giving it to your employer.

Clergy and religious workers. If you are not subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 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, SSN, or money amount error reported to the SSA on Form W-2. If your name and SSN are correct but are not the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or call 1-800-772-1213. You also may visit the SSA at www.socialsecurity.gov.

Credit for excess taxes. If you had more than one employer in 2010 and more than \$6,621.60 in social security and/or Tier I railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. If you had more than one railroad employer and more than \$3,088.80 in Tier II RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax. (Also see *Instructions for Employee* on the back of Copy C.)

Instructions

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the Federal income tax withheld line of your tax return.

Box 8. This amount is **not** included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

Box 9. Enter this amount on the advance earned income credit payments line of your Form 1040 or Form 1040A.

Box 10. This amount is the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over \$5,000 also is included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) 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 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA and BB) under all plans are generally limited to a total of \$16,500 (\$11,500 if you only have SIMPLE plans; \$19,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$16,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2010, your employer may have allowed an additional deferral of up to \$5,500 (\$2,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." line instructions for Form 1040.

Note: If a year follows code D through H, S, Y, AA, or BB, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A - Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Total Tax" in the Form 1040 instructions.

B - Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Total Tax" in the Form 1040 instructions.

C - Taxable 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 deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

H - Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

J - Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)

K - 20% excise tax on excess golden parachute payments. See "Total Tax" in the Form 1040 instructions.

L - Substantiated employee business expense reimbursements (nontaxable)

M - Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Total Tax" in the Form 1040 instructions.

N - Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Total Tax" in the Form 1040 instructions.

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

Q - Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

R - Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S - Employee salary reduction contributions under a section 408(p) SIMPLE (not included in box 1)

T - Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts

V - Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525 and instructions for Schedule D (Form 1040) for reporting requirements.

W - Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y - Deferrals under a section 409A nonqualified deferred compensation plan.

Z - Income under section 409A on a nonqualified deferred compensation plan. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Total Tax" in the Form 1040 instructions.

AA - Designated Roth contributions to a section 401(k) plan.

BB - Designated Roth contributions under a section 403(b) plan.

CC(For employer use only)-HIRE exempt wages and tips.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions that you may deduct.

Note: Keep **Copy C** of Form W-2 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. Compare the Social Security wages and the Medicare wages to the information shown on your annual (for workers over 25) Social Security Statement.

a Employee's social security No. 339-66-4416		OMB No. 1545-0008					
b Employer identification number 38-3751164			1 Wages, tips, other compensation \$0.01		2 Federal income tax withheld \$0.00		
c Employer's name, address, and ZIP code GUINNESS WORLD RECORDS LIMITED 184-192 DRUMMOND ST FL 3 LONDON, GLASGOW NW1 3HP UNITED KINGDOM			3 Social security wages \$0.00		4 Social security tax withheld \$0.00		
			5 Medicare wages and tips \$0.00		6 Medicare tax withheld \$0.00		
			7 Social security tips \$0.00		8 Allocated tips \$0.00		
d Control Number			9 Advance EIC payment \$0.00		10 Dependent care benefits \$0.00		
e Employee's first, initial, and last names, and suffix BRAIN GAYLORD 49 W 118TH ST FL 1 CHICAGO, IL 60628-6142			11 Nonqualified plans \$0.00		12a \$0.00		
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> 3rd-party sick pay <input type="checkbox"/>		12b \$0.00		
			14 Other \$0.00		12c \$0.00		
					12d \$0.00		
f Employee's address and ZIP code							
15 State	Employer's state ID No.	16 State wages, tips, etc. \$0.00	17 State income tax \$0.00	18 Local wages, tips, etc. \$0.00	19 Local income tax \$0.00	20 Locality name	
		\$0.00	\$0.00	\$0.00	\$0.00		

Form **W-2** Wage and Tax
Statement
Copy D For Employer.

2010

Department of the Treasury -- Internal Revenue Service

For Privacy Act and Paperwork Reduction Act
Notice, see separate instructions.

Employers, Please Note---

Specific information needed to complete Form W-2 is available in a separate booklet titled 2010 Instructions for Forms W-2 and W-3. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS website at www.irs.gov.

Need Help? If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are 8:30 a.m. to 4:30 p.m., Eastern time.

Due dates. Furnish Copies B, C, and 2 to the employee generally by January 31, 2011.

For employer records only!

Do not send this form to the Social Security Administration.

The information contained on this form was submitted to the Social Security Administration on 05/14/2011.
The Wage File ID (WFID) assigned to this submission is: NCM167.

a Control number					For official use only OMB No. 1545-0008	
b Kind of payer	941 <input type="checkbox"/>	Military <input type="checkbox"/>	943 <input type="checkbox"/>	944 <input type="checkbox"/>	1 Wages, tips, other compensation	2 Federal income tax withheld
	CT-1 <input type="checkbox"/>	Hshld. Emp. <input type="checkbox"/>	Medicare Govt. Emp. <input checked="" type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	\$0.01	\$0.00
c Total number of Forms W-2 1		d Establishment number		3 Social security wages	4 Social security tax withheld	
e Employer identification number 38-3751164				\$0.00	\$0.00	
f Employer's name GUINNESS WORLD RECORDS LIMITED 184-192 DRUMMOND ST FL 3 LONDON, GLASGOW NW1 3HP				5 Medicare wages and tips	6 Medicare tax withheld	
g Employer's address and ZIP code				\$0.00	\$0.00	
h Other EIN used this year				7 Social security tips	8 Allocated tips	
				\$0.00	\$0.00	
15 State Employer's state ID number				9 Advance EIC payments	10 Dependent care benefits	
				\$0.00	\$0.00	
				11 Nonqualified plans	12a Deferred compensation	
				\$0.00	\$0.00	
				13 For third-party sick pay use only	12b HIRE exempt wages and tips	
					\$0.00	
				14 Income tax withheld by payer of third-party sick pay	\$0.00	
15 State Employer's state ID number				16 State wages, tips, etc.	17 State income tax	
				\$0.00	\$0.00	
				18 Local wages, tips, etc.	19 Local income tax	
				\$0.00	\$0.00	
Contact person BRAIN GAYLORD TOSCANA		Telephone number 773-264-4609		For official use only		
E-mail address msbrain@att.net		Fax number				

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

YOUR COPY

Signature

Title

Date

Form **W-3** Transmittal of Wage and Tax Statements

2010

Department of the Treasury
Internal Revenue Service

Purpose of Form

A Form W-3 Transmittal is completed only when paper Copy A of Form(s) W-2, Wage and Tax Statement, are being filed. Do not file Form W-3 alone. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the Social Security Administration (see below).

For employer records only!

Do not send this form to the Social Security Administration.

The information contained on this form was submitted to the Social Security Administration on 05/14/2011.
The Wage File ID (WFID) assigned to this submission is: NCM167.

For Privacy Act and Paperwork Reduction Act Notice, see the 2010 Instructions for Forms W-2 and W-3.