GOVERNMENT OF THE UNITED STATES VIRGIN ISLANDS
VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE

6115 Estate Smith Bay Suite 225
St. Thomas V.I. 00802
Tel: (340) 715-1040
Fax:(340)774-2672

4008 Estate Diamond Plot 7-B
Christiansted, VI 00820-4421
Tel: (340)773-1040
Fax:(340) 773-1006

To Whom It May Concern:

The Bureau of Internal Revenue is sending this correspondence to notify you of the filing procedures when submitting W2, W3 and any other pertinent data. Generally, if the number of employees is below 100, you are allowed to submit the data on paper. If the number of employees is 100 and above, then you must submit the data on CD. ***Diskettes will no longer be accepted. The CD must be labeled with the following information: Company Name, Business EIN Number, Tax Year and Type of Form.***

The record layout and requirements can be obtained in the SSA publication No. 42-007. You can also access the Bureau's website at http://www.viirb.com which has a direct link to this publication, or you may access it at http://www.socialsecurity.gov/employer/efw/12efw2.pdf.

The seven record types that must be submitted are RA, RE, RW, RO, RT, RU, and RF. They are all required and must be submitted in the sequence listed. Each employee must have a RW and RO pair where the RW record is immediately followed by the RO.

eg.
- *RA - Submitter Record – Identifies the organization submitting the file and contact information.*
- *RE - Employer Record – Identifies the employer whose employees tax information is being reported.*
- *RW - Employee 1 Wage Record – Reports income and tax data for the employee*
- *RO - Employee1 Wage Record – Reports income and tax data for the employee*
- *RW - Employee2 Wage Record – Reports income and tax data for the employee*
- *RO - Employee2 Wage Record – Reports income and tax data for the employee*
- *RW - Employee3 Wage Record – Reports income and tax data for employee*
- *RO - Employee3 Wage Record – Reports income and tax data for employee*
- *RT - Total Record – Reports the total of all RW records reported since the last RE record.*
- *RU - Total Record – Reports the total of all RO records reported since the last RE record.*
- *RF - Final Record – Indicates the total number of RW records reported in the file and also indicates the end of the file.*

The deadline for submission is April 1, 2013.

Your cooperation in this matter is greatly appreciated.

Jonathan Tucker
Deputy Director – Technology and Processing
340-715-1040 Ext. 2251

GOVERNMENT OF THE UNITED STATES VIRGIN ISLANDS

VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE

6115 Estate Smith Bay Suite 225
St. Thomas V.I. 00802
Tel: (340) 715-1040
Fax: (340) 774-2672

4008 Estate Diamond Plot 7-B
Christiansted, VI 00820-4421
Tel: (340)773-1040
Fax:(340) 773-1006

To Whom It May Concern:

The Bureau of Internal Revenue is sending this correspondence to notify you of the filing procedures when submitting 1097-BTC, 1098, 1099, 5498 , W2G, and any other pertinent data. Generally, if the number of payees is below 100, you are allowed to submit the data on paper. If the number of payees is 100 or above, then you must submit the data on CD. ***Diskettes will no longer be accepted. The CD must be labeled with the following information: Company Name, Business EIN Number, Tax Year and Type of Form.***

The record layout and requirements can be obtained in the IRS Publication 1220. You can access this publication by using the direct link http://www.irs.gov/pub/irs-pdf/p1220.pdf.

The five record types that must be submitted are T, A, B, C and F*. They are all required and must be submitted in the sequence listed.*

For example:

T - Transmitter record identifies the entity transmitting the electronic file and contains critical information necessary for IRB to contact the filer.
A - Identifies the Payer, the type of document reported and other miscellaneous information
B - Identifies the Payee, the specific payment amounts and information pertinent to that form.
C - Summary of B records for the payee and money amounts by payer and type of return
F - End of Transmission Record summaries the number of payers/payees in the entire file

The deadline for submission is April 1, 2013.

The deadline for submission for Form 5498 is May 31, 2013.

Your cooperation in this matter is greatly appreciated.

Jonathan Tucker
Deputy Director – Technology and Processing
340-715-1040 Ext. 2251