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

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***To Whom It May Concern**:*

The Bureau of Internal Revenue is sending this correspondence to notify you of filing procedures when submitting W2, W3 and any othr pertinent data. Generally, if the number of employees is below 100, you are allowed to submit data on paper. If the number of employees is 100 and above, then you are required to submit the data on CD. ***Diskettes are no longer 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 require,ents can be obtained in SSA Publication No. 42-007. You can also access the Bureau's website at http://www.vibir.gov which has a direct linkd to this publication, or you may access it at http://www.socialsecurity.gov/employer/efw/13efw2.pdf.

The seven (7) record type 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 below. Each employee must have a RW and RO pair where the RW record is immediately followed by the RO.

Eg. *RA - Submitter Record – Identifices 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 the income and tax data for employee 1.
RO – Employee 1 Wage Record – Reports the income and tax data for employee 1.
RW – Employee 2 Wage Record – Reports the income and tax data for employee 2.
RO – Employee 2 Wage Record – Reports the income and tax data for employee 2.
RW – Employee 3 Wage Record – Reports the income and tax data for employee 3.
RO – Employee 3 Wage Record – Reports the income and tax data for employee 3.
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, 2014.

Your cooperation in submitting the requested information is greatly appreciated.

Johnathan P. Tucker
Deputy Director – Technology/Processing
340-715-1040 Ext. 2251

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***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, 2014.

The deadline for submission for Form 5498 is June 2, 2014.

Your cooperation in submitting the requested information is greatly appreciated.

Jonathan Tucker
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