



GOVERNMENT OF THE UNITED STATES VIRGIN ISLANDS 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 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 over 100, then you must submit the data on CD or diskette.

The record layout and requirements can be obtained in the <http://www.viirb.com> SSA publication No. 42-007. You can also access the Bureau's website at, which has a direct link to this publication, or you may access it at <http://www.socialsecurity.gov/employer/08EFW2.pdf>.

The six record types that must be submitted are RA, RE, RW, RO, RT and RU. 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
 - RU - Total Record – Reports the total of all RO records
 - RF - Final Record – Indicates the total number of RW records reported in the file and also indicates the end of the file.

Your cooperation in this matter is greatly appreciated.

Sincerely,


Lionel Parsons
Chief Computer Operations
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 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 over 100, then you must submit the data on CD or diskette.

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 March 31, 2009.

The deadline for submission for Form 5498 is June 1, 2009.

Your cooperation in this matter is greatly appreciated.

Sincerely,

A handwritten signature in red ink that reads "Lionel Parsons".

Lionel Parsons
Chief Computer Operations
340-715-1040 (ext. 2251)