



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



Estate Smith Bay – Suite 225  
St. Thomas VI 00802  
Phone: (340) 715-1040  
Fax: (340) 774-2672

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

**EMPLOYERS MUST PROVIDE FORMS W-2VI  
TO EMPLOYEES BY JANUARY 31, 2013**

Claudette Watson-Anderson, CPA, Director of the Virgin Islands Bureau of Internal Revenue, reminds all Virgin Islands employers that they are required to submit Form W-2VI (U.S. Virgin Islands Wage and Tax Statement) for employment in 2012 to every employee by January 31, 2013.

Failure to provide an employee with Form W-2VI by January 31<sup>st</sup> is subject to a civil penalty of \$50. In certain cases, criminal penalties may also apply.

Form W-2, which is used for employment in the continental United States, cannot be used for Virgin Islands employment. Form W-2VI must be used to report wages paid to every employee for work performed in the Virgin Islands during 2012, regardless of where the payroll is prepared, or how long an employee worked in the Virgin Islands. Failure to use Form W-2VI will result in processing delays and penalties.

Form W-3SS (Transmittal of Wage and Tax Statements) must also be used in lieu of Form W-3, which is designated for use in the continental United States. Forms W-2VI and W-3SS are available at the Bureau's offices on St. Thomas, St. John and St. Croix.

Director Watson-Anderson reminds employers that the wage information to be reported to the Bureau can be transmitted by electronic format. Questions regarding the electronic

transmission format should be directed to the Computer Operations Department at 715-1040, ext. 2251.

Questions regarding Forms W-2VI and W-3SS should be directed to the Office of Chief Counsel at 714-9312 or 715-1040, ext. 2249.

BUREAU OF INTERNAL REVENUE

January 25, 2013