



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



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**EMPLOYERS MUST PROVIDE FORMS W-2VI
TO EMPLOYEES BY JANUARY 31, 2020**

Joel A. Lee, 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 2019 to every employee by January 31, 2020.

Failure to provide an employee with Form W-2VI by January 31st, is subject to a civil penalty of \$50 for each return. 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 2019, 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. Employers are reminded that Form 1099 is not the appropriate form to be used to reflect wages of employees.

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. Director Lee 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.