

Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

a Control number	22222	Void <input type="checkbox"/>	For Official Use Only ► OMB No. 1545-0008				
b Employer's identification number	1 Wages, tips, other compensation		2 VI income tax withheld				
c Employer's name, address, and ZIP code	3 Social security wages		4 Social security tax withheld				
	5 Medicare wages and tips		6 Medicare tax withheld				
	7 Social security tips		8 Benefits included in box 1				
d Employer's social security number	9 Advance EIC payment		10				
e Employer's name (first, middle initial, last)	11 Nonqualified plans		12				
f Employee's address and ZIP code	13 See Form W-3SS instructions		14 Other				
	15 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Hshld. emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>		

Form **W-2VI** U.S. Virgin Islands Wage and Tax Statement **1996**
 Copy A—For Social Security Administration Cat. No. 49977C

For Paperwork Reduction Act Notice and instructions, see Form W-3SS.
 Department of the Treasury—Internal Revenue Service

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Form **W-2VI** U.S. Virgin Islands Wage and Tax Statement **1996**
 Copy 1—For VI Bureau of Internal Revenue

Department of the Treasury—Internal Revenue Service

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	13 See instructions on back of Copy C		14 Other														
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Form **W-2VI** U.S. Virgin Islands Wage and Tax Statement **1996**
Copy B—To be filed with employee's VI tax return

This information is being furnished to the VI Bureau of Internal Revenue.
 Department of the Treasury—Internal Revenue Service

a Control number		OMB No. 1545-0008							
b Employer's identification number	1 Wages, tips, other compensation	2 VI income tax withheld							
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Form **W-2VI** U.S. Virgin Islands Wage and Tax Statement **1996**
 Copy C—For EMPLOYEE'S RECORDS

This information is being furnished to the VI Bureau of Internal Revenue.
 Department of the Treasury—Internal Revenue Service

Notice to Employee

You must file a tax return regardless of your income if any amount is shown in box 9, Advance EIC (earned income credit) payment. If you qualify, you can get the earned income credit in advance by filing Form W-5. See Pub. 596 for more details.

File Copy B of this form with your 1996 U.S. Virgin Islands income tax return. Please keep Copy C for your records. If your name, social security number (SSN), or address is incorrect, correct Copies B and C, and ask your employer to correct your employment record. Be sure to ask the employer to file **Form W-2c**, Statement of Corrected Income and Tax Amounts, with the Social Security Administration (SSA) to correct any name, amount, or SSN error reported to the SSA on Copy A of Form W-2VI.

If you expect to owe self-employment tax of \$500 or more for 1997, you may have to make estimated tax payments. Use **Form 1040-ES**, Estimated Tax for Individuals.

Box 8.—If there is an amount in this box, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your income tax return.

Box 9.—Enter this amount on the advance earned income credit payment line of your tax return.

Box 11.—This amount is a distribution made to you from a nonqualified deferred compensation or section 457 plan and is included in box 1. Or, it may be a contribution by your employer to a nonqualified deferred compensation plan that is included in box 3 and/or 5.

Box 13.—The following list explains the codes shown in box 13. You may need this information for your tax return.

A—Uncollected social security tax on tips

B—Uncollected Medicare tax on tips

C—Cost of group-term life insurance coverage over \$50,000

D—Elective deferrals to a section 401(k) cash or deferred arrangement

E—Elective deferrals to a section 403(b) salary reduction agreement

F—Elective deferrals to a section 408(k)(6) salary reduction SEP

G—Elective and nonelective deferrals to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan

J—Sick pay not includible as income

M—Uncollected social security tax on cost of group-term life insurance

coverage over \$50,000 (former employees only)

N—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only)

P—Excludable moving expense reimbursement

Q—Military employee basic quarters, subsistence, and combat pay

Box 15.—If the "Pension plan" box is checked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is checked, then the elective deferrals shown in box 13 (for all employers, and for all such plans to which you belong) are generally limited to \$9,500. Elective deferrals for section 403(b) contracts are limited to \$9,500 (\$12,500 in limited circumstances, see Pub. 571). Amounts over that must be included in income.

Credit for Excess Social Security

Tax.—If more than one employer paid you wages during 1996 and more than the maximum social security tax was withheld, you can have the excess refunded by filing **Form 843**, Claim for Refund and Request for Abatement, with the Internal Revenue Service Center in Philadelphia. If you must file Form 1040 with the United States, claim the excess credit on Form 1040.

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Form **W-2VI** U.S. Virgin Islands Wage and Tax Statement **1996**
 Copy D—For employer

Department of the Treasury—Internal Revenue Service

Instructions for Preparing Form W-2VI

Who Must File.—You must prepare Form W-2VI for each employee to whom any of the following items applied during 1996:

- a. You withheld income tax or social security and Medicare taxes.
- b. You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- c. You paid any amount for services if you are in a trade or business. Include the cash value of any payment you made that was not in cash.
- d. You made any advance EIC (earned income credit) payments.

Distribution of Copies.—By January 31, 1997, furnish Copies B and C to each person who was your employee during 1996. For anyone who stopped working for you before the end of 1996, you may furnish them copies any time after employment ends. If the employee asks for Form W-2VI, furnish the completed copies within 30 days of the request or the final wage payment, whichever is later. You may also file Copy A with the Social Security Administration at the same time.

When and Where To File.—By February 28, 1997, send Copy A to the Social Security Administration, Data Operations Center, 1150 E. Mountain Dr., Wilkes-Barre, PA 18769-0001. **Note:** *If you use "Certified Mail" to file, change the ZIP code to "18769-0002."* (For more information, please see Form 941-SS and Circular SS.) Send Copy 1 to the VI Bureau of Internal Revenue.

See Form W-3SS for more information on how to complete Form W-2VI.



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