

1 Control number		22222		For Official Use Only ▶ OMB No. 1545-0008				
2 Employer's name, address, and ZIP code			3 Employer's identification number		4 For Paperwork Reduction Act Notice and instructions, see Form W-3SS.			
			5 Statutory employee <input type="checkbox"/>	Pension plan <input type="checkbox"/>	942 employee <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>	Void <input type="checkbox"/>
			6 (See Form W-3SS instructions.)			7 Advance EIC payment		
8 Employee's social security number		9 VI income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld		
12a Employee's name (first, middle, last)			13 Social security wages		14 Social security tips			
12b Employee's address and ZIP code			15 Medicare wages and tips		16 Medicare tax withheld			
			17 Employer's use		18 Benefits included in Box 10			
			<b>Copy A—For Social Security Administration</b>					

Form **W-2VI U.S. Virgin Islands Wage and Tax Statement 1991**

Department of the Treasury  
Internal Revenue Service

**Do NOT Cut or Separate Forms on This Page**

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12b Employee's address and ZIP code			15 Medicare wages and tips		16 Medicare tax withheld			
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12b Employee's address and ZIP code			15 Medicare wages and tips		16 Medicare tax withheld			
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Form **W-2VI U.S. Virgin Islands Wage and Tax Statement 1991**


Department of the Treasury  
Internal Revenue Service



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				5 Statutory employee	Pension plan	942 employee	Subtotal	Deferred compensation	Void
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				6		7 Advance EIC payment			
8 Employee's social security number		9 VI income tax withheld		10 Wages, tips, other compensation		11 Social security tax withheld			
12 Employee's name, address, and ZIP code				13 Social security wages		14 Social security tips			
				15 Medicare wages and tips		16 Medicare tax withheld			
				17 Employer's use		18 Benefits included in Box 10			
				<b>Copy 1—For VI Bureau of Internal Revenue</b>					


Form **W-2VI U.S. Virgin Islands Wage and Tax Statement 1991**

Department of the Treasury  
Internal Revenue Service

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				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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				15 Medicare wages and tips		16 Medicare tax withheld			
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Department of the Treasury  
Internal Revenue Service

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Department of the Treasury  
Internal Revenue Service



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12 Employee's name, address, and ZIP code		13 Social security wages		14 Social security tips			
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Form **W-2VI U.S. Virgin Islands Wage and Tax Statement 1991**

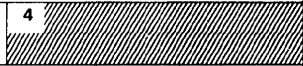
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Internal Revenue Service

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		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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		15 Medicare wages and tips		16 Medicare tax withheld			
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Form **W-2VI U.S. Virgin Islands Wage and Tax Statement 1991**

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 7, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1991 U.S. Virgin Islands income tax return. Please keep Copy C for your records. If your name, social security number, or address is incorrect, please correct Copies B and C and tell your employer.

**Box 5.**—If the “Pension plan” box is marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the “Deferred compensation” box is marked, the elective deferrals shown in Box 6 (for all employers, and for all such plans to which you belong) are generally limited to \$7,979 (\$9,500 for certain section 403(b) contracts). Amounts over that must be included in income. **Caution:** *The elective deferral dollar limitation of \$7,979 under section 402(g) is subject to change for 1991.*

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**Box 18.**—This amount has already been included as wages in Box 10. Do not add this amount to Box 10. 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.

If you expect to owe self-employment tax of \$500 or more for 1992, you may have to make estimated tax payments. Use **Form 1040-ES**, Estimated Tax for Individuals.

**Credit for Excess Social Security Tax.**—If more than one employer paid you wages during 1991 and more than the maximum social security and Medicare employee tax was withheld, you can have the excess refunded by filing **Form 843**, Claim for Refund and Request for Abatement, with the IRS Service Center in Philadelphia. (If you must file Form 1040 with the United States, however, you should claim the excess credit on the Form 1040.)

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Form **W-2VI U.S. Virgin Islands Wage and Tax Statement 1991**

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Internal Revenue Service

## Instructions for Preparing Form W-2VI

Prepare Form W-2VI for each of your employees to whom **any** of the following items applied during 1991:

- (a) You withheld income tax or social security and Medicare tax; or
- (b) You would have withheld income tax if the employee had not claimed more than one withholding allowance; or
- (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; or
- (d) You made any advance EIC (earned income credit) payments.

By January 31, 1992, give Copies B and C to each person who was your employee during 1991. For anyone who stopped working for you before the end of 1991, you may give copies any time after employment ends. If the employee asks for Form W-2VI, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration by March 2, 1992. (For more information, please see Form 941SS 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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