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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Tuesday, April 17, 2018 8:22 PM  
**To:** Richard Kahn  
**Subject:** Re: Karyna

vi tax

On Tue, Apr 17, 2018 at 4:21 PM, Richard Kahn [REDACTED]  
wrote:

karyna JSC 2017 W-2 income wa= 70,000

form 8898 is not required as there is a 75,000=gross worldwide income requirement however not sure if you still  
want to f=le  
if so what date should we make move effective as of..

=/div>

also may want to begin 2018 payroll on one of USVI entities - ST= / LSJE / Karyna Dental entity?

karyna will not b= required to file US tax return for 2018 even though she has been on JSC p=yroll for first 4  
months of this year by choosing  
option t= use Form 1040 Info and file form 8898 if over 75k worldwide income  
<=iv>

<https://www.irs.gov/pub/irs-pdf/f8898.pdf>

<https://www.irs.gov/pub/irs-pdf/i8898.pdf>

lets discuss  
thank you

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SUMMARY BELOW

=div>

US Resident – w/ W-2VI ( USVI source income) =nd US source income

\* File return with the IRS with a Form 8689

- \* File return with the BIR with a Form 8689 on the First Page

USVI Resident – w/ W-2(VI(USVI source income) and a W-2( US Source Income)</=>

=li class="m\_-8737756663613345512MsoNormalCxSpMiddle">File return with the BIR with Form 1040 INFO Part II completed and attached to back of return=/li>

- \* No IRS filing

<=p>

USVI Resident – w/ only a W-2( US Source Income)

- \* File return with the BIR with Form 1040 INFO Part I completed and attached to back of return
- \* No IRS filing

=/b>

<=p style="color:rgb(112,48,160)">US Resident – w/ W-2 ( From a USVI entity that was not filed as USVI source income)

- \* <=p style="color:windowtext">File return with the IRS <=>

USVI Company

- \* USVI Resident – file W-2(VI with VIBIR and Red Copy with SA
- \* US Resident =80

- \* File W2 with IRS if sourcing is stateside<=>
- \* File W-2(VI with BIR if sourcing is USVI

<= class="MsoNormal" style="margin:0in 0in 8pt;line-height:15.3999996185=0273px;font-size:11pt;font-family:Calibri,sans-serif">US Company<=u>

- \* USVI Source income W2(VI ( technically should file as checking on this)

<=r>

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=div dir="ltr"> please note

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