



**GOVERNMENT OF
THE VIRGIN ISLANDS OF THE UNITED STATES**
-----0-----
VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE



6115 Estate Smith Bay – Suite 225
St. Thomas VI 00802
Phone: (340) 715-1040
Fax: (340) 714-9345

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

TAX TIPS FOR FILING 2018 TAX RETURNS

Joel A. Lee, Director Nominee of the Virgin Islands Bureau of Internal Revenue, issues the following tax tips for taxpayers:

1. **File all tax returns by the due date.** Filing a return by the due date will prevent imposition of the failure to file penalty on any balance owed. April 15, 2019 is the filing deadline for the 2018 individual income tax returns.
2. **Please be advised that the 2018 tax return has been redesigned.** There is only one tax return for 2018. There are no Forms 1040A or 1040EZ this year. The redesigned form is one half sheet and the signature line is in the middle of the page.
3. **Include current mailing address.** Include your current mailing address, not your physical address, on the income tax return. Make sure to include the full address that is required by the US Postal Service in order to ensure that we can make contact with you if necessary.
4. **Make sure that social security numbers are provided for the taxpayer, spouse, and all dependents.** An incorrect or missing social security number will delay the processing time of the refund and may increase the tax due or reduce the refund. If

you have a change in your name due to marriage or divorce, please contact the Social Security Office to update your records.

5. **Attach Copy B of Form W-2VI to the tax return.** Also attach a copy of any Form 1099R, Form 1042-S or your Social Security Form that shows tax withheld.
6. **Make sure all schedules and related forms are securely stapled to the return.** The redesigned 2018 income tax return has 6 schedules. Please attach the applicable schedule to the return, and include any other forms that are required.
7. **Sign all tax returns.** A return that is not signed is not a valid return for tax purposes. All income tax, withholding, gross receipts and other tax returns must be signed by the taxpayer and spouse, if applicable, or an appropriate officer of the company.
8. **All checks in payment of income or local taxes must be made payable to the Bureau of Internal Revenue.** To ensure that the payment is properly posted, all payments should be accompanied by the proper tax return or a document describing the type of tax being paid, the period to which the payment relates and the taxpayer's Social Security number or Employer Identification number. Taxpayers must ensure that there are sufficient funds in their account. The Bureau's bad check penalty is 2% of the tax owed or \$25, whichever is greater. Taxpayers who pay the Bureau with two or more dishonored checks will be prohibited from paying with personal checks.
9. **File Forms 1040SS or Schedule H with the IRS.** Self-employment tax returns (Form 1040SS) should be filed with the Internal Revenue Service. Virgin Islands self-employed taxpayers should not use the Form 1040 SE to satisfy their self-employment taxes with the IRS. In addition, any other forms about unreported Social Security or Medicare tax should also be filed with the IRS.

10. Saturday Taxpayer Assistance Program continues on St. Thomas and St. Croix.

The tax assistance program will begin on Saturday, February 23, 2019. Assistance will be available from 9:00a.m. to 1:00p.m. for taxpayers who have simple tax returns. Please walk with W-2VIs, 1099s, Social Security forms, as well as copies of your social security cards to expedite the process.

11. Extended office hours for tax week. On Monday, April 15, 2019, the Bureau's St.

Thomas offices at Red Hook and Nisky Center and the St. Croix office will be opened from 7:00a.m. until 9:00p.m. to assist taxpayers with meeting their tax filing obligations.

Taxpayers with questions about filing their income tax returns are asked to contact Tamarah Parson-Small, Chief Counsel at (340) 714-9312.