Joel A. Lee, Director of the Virgin Islands Bureau of Internal Revenue, provides the
general public with instructions on how to file a return to obtain an Economic Impact Payment
when you meet the following criteria:

1. If you received social security, or any other source of income, but it was below the
   threshold to require the filing of the return, please fill out the 2018 Form 1040, and
   include all forms of income received on the respective lines of the return. Check the
   spelling of your name, include the current mailing address, and sign the return. The
   returns are signed under the penalty of perjury, so please ensure that your information is
   correct. Write FOR STIMULUS CHECK on the top of the return.

2. If you did not work in 2018, and have no income at all, please complete a 2018 Form
   1040, and include $1 of interest income on the line 2b of the return. If you have a
   qualifying child, you can also claim the dependent credit, if that child is under the age of
   17. Include the qualifying child’s name, social security number and relationship to you
   when filing the return. Check the spelling of your name, include the current mailing
   address, and sign the return. You are signing this return under the penalties of perjury
   that you did not receive any other income in 2018. Write FOR STIMULUS CHECK on
   the top of the return.
Once the returns are completed, please mail them to the Bureau using the following mailing address: 6115 Estate Smith Bay, Suite 225, St. Thomas, VI 00803, or drop off to the Bureau’s offices. Office hours are 8:00a.m.- 3:00p.m.

Director Lee informs taxpayers that these stimulus payments are being funded by the federal government and will be subject to an audit. All social security numbers will be verified with the Social Security Administration prior to payment. Any attempts to obtain these stimulus payments fraudulently will subject the taxpayer to criminal penalties, up to and including prosecution.