



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



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TAX TIPS FOR FILING 2017 TAX RETURNS

Marvin L. Pickering, EA, PHR, Director 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 17, 2018 is the filing deadline for the 2017 individual income tax returns.
2. **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.
3. **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.
4. **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.

5. **Make sure all schedules and related forms are securely stapled to the return.**

Tax returns that do not have the appropriate forms attached delay the processing of the return. If applicable attach Schedule EITC (Earned Income Credit), Schedule 8812 (Additional Child Tax Credit), Form 2441 (Child and Dependent care expenses), or any other form that is required to be attached.

6. **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.

7. **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 are reminded to ensure that there are sufficient funds in their account. The Bureau is enforcing its bad check penalty, and taxpayers who pay the Bureau with two or more dishonored checks will be prohibited from paying with personal checks. The bad check penalty is 2% of the tax owed or \$25, whichever is greater.

8. **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.

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

The tax assistance program will begin on Saturday, February 24, 2018. 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.

10. Extended office hours for tax week. On Monday, April 16, 2018, the Bureau's Red Hook office and the St. Croix office will be opened from 7:00a.m. until 7:00p.m. On Tuesday, April 17, 2018, we will extend our working hours from 7:00a.m. until 9:00p.m at the St. Thomas locations at Nisky, Red Hook and the St. Croix office.

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