



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



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**BIR REMINDS V.I. RESIDENTS TO FILE  
INCOME TAX RETURNS IN THE VIRGIN ISLANDS**

Marvin L. Pickering, EA, PHR, Director Designee of the Virgin Islands Bureau of Internal Revenue, reminds all bona fide residents of the Virgin Islands that they are required to file their individual income tax returns in the Virgin Islands with the Bureau.

“Bona fide residents of the Virgin Islands must not file their individual income tax returns, electronically or by mail, with the Internal Revenue Service (IRS),” cautioned Director Designee Pickering. This is a violation of the law. The income tax return is only considered filed on the date that it is received by the Bureau, not the date received by the IRS. Taxpayers who receive erroneous refunds from the IRS will have to repay the erroneous refund issued by the IRS, and will be subject to penalties and interest.

Self employed taxpayers are required to file two tax returns. The individual income tax return (Form 1040) and the self-employment tax return (Form 1040SS). The self-employment tax return should be submitted to the IRS. Please do not include payment of self employment taxes on your Form 1040, which is filed with the Bureau.

Director Designee Pickering reiterates that there is no electronic filing in the Virgin Islands. Taxpayers must submit or mail the returns to the Bureau for processing.

For more information about filing requirements for bona fide residents, please call the Office of Chief Counsel at 715-1040, ext. 2249 or 714-9312.

Virgin Islands Bureau of Internal Revenue  
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