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**COVID-19 Tax Deadlines: What You Need to Know**

As of March 20, 2020, the United States Treasury Department announced the following COVID-19 tax deadline guidelines, giving certain taxpayers and businesses an additional 90 days to file and pay their 2019 tax liability. The U.S. Virgin Islands have also adopted these guidelines. Here are the key dates.

**Tax return deadline – July 15, 2020.** Your tax filing is now due on this date. If you need more time, you can request an extension to October 15, 2020. Read the FAQs below for details.

**Tax payment deadline – July 15, 2020.** If you owe income taxes for 2019, you can delay your IRS payment until this time. You will not owe interest or penalties if you pay before this deadline.

Frequently asked questions about the coronavirus tax deadline changes

**Q. Who is eligible for the tax filing and payment deferral?  
A.** The following types of filers are eligible to use the special coronavirus tax extension.

* Individual Form 1040 filers
* Corporations filing Form 1120
* Trusts and estates filing Form 1041
* Fiscal year partnerships, associations and companies with due dates on April 15, 2020 (uncommon)

**Q. What do I need to do to delay my filing and tax payment?**

**A.**  You must file your tax return or extension by July 15 as you normally would. The 90-day tax payment deferral itself is automatic when you file, which means interest and penalties are automatically waived for 90 days and won’t accrue for qualifying taxpayers and businesses until after July 15.

**Q. What if I need more time to prepare my return?**

**A.** You must file Form 4868 to request an extension by July 15, 2020. This extension would give you until October 15 to file your return, but your payment would still be due by the extended payment deadline, July 15, 2020.

**Q. What if I’m getting a refund? Does this news affect me at all?**

**A**.  It should not affect you if you’re receiving a refund.

**Q. What types of payments does this deferral cover?**

**A.**  It covers income tax payments, as well as any normally associated interest and penalties, such as the failure-to-pay penalty. It also covers estimated tax payments (included payments of tax on self-employment income) due on April 15, 2020, for the 2020 tax year.

**Q. How much can I defer?**

**A.** There is no limit on the amount of tax payment you can defer.

**Q. Does this deferral apply to 2020 estimated tax payments (including estimated self-employment taxes)?**

**A.** Both the first quarter 2020 estimated tax payment otherwise due on April 15, 2020, and the second quarter 2020 estimated tax payment otherwise due on June 15, 2020 are deferred until July 15, 2020.

**Other Important 2020 Deadlines**

**Tax Amnesty Period:** This year, the Legislature of the Virgin Islands also established an Amnesty Program aimed at those taxpayers that have outstanding Gross Receipts tax obligations as well outstanding Income Tax and Real Property Tax obligations. This program will extend from January 1, 2020 through July 28, 2020 for Gross Receipts and Income Taxes and through July 17, 2020 for Real Property Taxes. If outstanding Gross Receipts and Real Property Taxes are paid by that date, then all penalties and interest on those amounts shall be waived. Delinquent Income Tax balances are also entitled to a penalty waiver, but interest will still apply.

**USVI COVID-19 Guidelines**

The U.S. Virgin Islands Bureau of Internal Revenue has also provided additional guidance on procedures during the current State of Emergency regarding COVID-19. Those are as follows:

1. The Bureau’s annual Taxpayer Assistance Program, which provides free taxpayer assistance on Saturdays, will be postponed until further notice. The Bureau will inform the taxpaying community when this program will be reinstated.

2. All face to face appointments are cancelled for the next three weeks. Our staff will be reaching out to taxpayers to provide alternate methods of communication during the next three weeks.

3. Taxpayers who need to clear imported goods at our excise tax offices are urged to utilize the online system to clear shipments, or utilize the services of a broker to limit face to face contact. The excise tax online system can be accessed via https//:excise.bir.vi.gov.

4. Taxpayers who need to file any tax returns are asked to file by mail, with a certified receipt, if possible. Include a copy of the return along with a stamped self-addressed envelope in order for the Bureau to return your stamped copy. All local tax returns are due on the usual due dates. Penalties will be waived on a case by case basis.

5. The 2019 income tax returns are due July 15th. Returns filed and paid by July 15th will have no interest or penalties assessed.

6. The Bureau of Internal Revenue’s St. John office will be closed until further notice. The St. Thomas and St. Croix office hours will be from 8:00 a.m. – 3:00 p.m. Cashiering services will operate daily from 8:00 a.m.- 2:00 p.m., until further notice.

7. Taxpayers are asked to call the Bureau for assistance, in place of face to face visits.

8. The Bureau’s staff stands ready to assist taxpayers via telephone, in order to satisfy their outstanding tax obligations. Please call 340-773-1040 on St. Croix and (340) 715-1040 on St. Thomas, and use the following extensions and email addresses for direct assistance:

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| **Division** | **St. Croix**  **Extension** | **St. Thomas Extension** | **E-mail address** |
| Audit | 4233 | 2271 | pcranston@irb.gov.vi |
| Delinquent Accounts & Returns | 4254 | 2232 | secarr@irb.gov.vi |
| Processing | 712-2513 | 2223 | rdavis@irb.gov.vi |
| Excise | 778-1021 | 3201 | ghodge@irb.gov.vi |
| Director’s Office | 4225 | 4225 | cwilliams@irb.gov.vi |

If you have any additional questions or legal needs regarding the 2020 tax deadlines, Attorney Adam N. Marinelli, Tax Counsel at BoltNagi, PC is available at (340) 774-2944 or [amarinelli@vilaw.com](mailto:amarinelli@vilaw.com).