



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



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December 3, 2024

Honorable Novelle E. Francis, Jr.
Senate President
35th Legislature of the Virgin Islands
3022 Estate Golden Rock
Christiansted, VI 00820

Dear President Francis:

In accordance with Act No. 8915, Section 2, subsection (d) and (h), the Virgin Islands Bureau of Internal Revenue provides the attached action plan for the collection of outstanding taxes owed to the Government of the Virgin Islands.

In addition, the Bureau is in discussions with the Department of Justice as it relates to collection options for the hotel occupancy tax. A final decision should be made within the next few months.

If there are any questions, please do not hesitate to contact me.

Sincerely,

Joel A. Lee, CPA
Director

**ACT 8915 ACTION PLAN
FOR OUTSTANDING TAXES**

COLLECTION OPTIONS

1. Penalty Waiver Program – The Bureau will implement a sixty (60) day penalty waiver program to encourage individual and business taxpayers to pay the tax and interest in full.

Recommended Start Date: January 1, 2025

Recommended End Date: March 1, 2025

2. Offer in Compromise – Many eligible taxpayers are not taking advantage of this very beneficial program. We will market the OIC program to the specific category of taxpayers who are not able to pay the balances in full due to financial conditions.

Recommended Start Date: Immediately

3. Installment agreements – Government employees and private sector employees are eligible for installment agreements. We will target this group of taxpayers aggressively to execute payment agreements that fit their budget.

Recommended Start Date: Immediately