

1040INFO**Non-Virgin Islands Source Income of Virgin Islands Residents****2014**

Calendar year 2014, or other tax year beginning _____, 20__, ending _____, 20__

Your first name and initial	Last Name	Your social security number
If a joint return spouse's first name and initial	Last Name	Spouse's social security number
Mailing Address		
City, town, state, and ZIP code		

PART I. 100% U.S. Income. Check this box if 100 percent of your income shown on the attached Form 1040, Form 1040A or Form 1040EZ is from United States sources and go to Part IV. It is not necessary to complete Parts II and III.

If less than 100 percent of your income is from United States sources, complete Part II.

PART II. Report Non-Virgin Islands source income only.

Income

7. Wages, salaries, tips, etc.					
8a. Taxable interest income			8a.		
b. Tax-exempt interest		8b.			
9. Ordinary Dividends				9a.	
Qualified Dividends		9b.			
10. Taxable refunds, credits, or offsets of state and local taxes				10.	
11. Alimony received				11.	
12. Business income or (loss)				12.	
13. Capital gain or (loss)				13.	
14. Other gains (or losses)				14.	
15a. Total IRS distributions		15a.	b. Taxable Amount	15b.	
16a. Total pensions and annuities		16a.	b. Taxable Amount	16b.	
17. Rental real estate, royalties, partnerships, S. Corporations, trusts, etc.				17.	
18. Farm income or (loss)				18.	
19. Unemployment compensation				19.	
20a. Social Security Benefits		20a.	b. Taxable Amount	20b.	
21. Other income. List type and amount.				21.	
22. Add the amounts shown in the far right column for lines 7 through 21.				22.	

Source of Income

Part III. If you received Non-Virgin Islands source income from sources other than the United States, it should be included in the amounts reported under Part II. If you included such income under Part II, please specify the foreign country(ies), type of income, and amounts below.

Country	Type of Income	Amount

Payments

Part IV. If you made payments of estimated tax to the Internal Revenue Service (IRS), please specify the dates and amounts of such payments and the IRS office or other depository to which they were made.

Date	Amount	Where Made

Instructions

1. Why is Form 1040INFO required? The Tax Reform Act of 1986 added section 932 to the Internal Revenue Code, which requires individual residents of the Virgin Islands who derive gross receipts from sources outside the Virgin Islands to identify such income when filing their income tax returns with the Virgin Islands Bureau of Internal Revenue (the Bureau).

2. Who must file Form 1040INFO? All individuals who are bona fide residents of the Virgin Islands at the close of their taxable year, generally December 31, and who receive gross income from sources outside of the Virgin Islands must file Form 1040INFO.

3. What is done with Form 1040INFO after it is completed? Form 1040INFO must be attached to Form 1040, 1040A, or 1040EZ. The completed Form 1040, 1040A, or 1040EZ is then filed with the Bureau.

4. Where and when must Form 1040 be filed? Forms 1040, 1040A, and 1040EZ, with Form 1040INFO attached, are filed with the Bureau at 6115 Estate Smith Bay, Suite 225, St. Thomas, Virgin Islands, 00802 or Leroy A. Quinn Government Finance Center, 4008 Estate Diamond, Christiansted, St. Croix, Virgin Islands, 00820. Forms 1040, 1040A, and 1040EZ for calendar year 2014 are due on or before April 15, 2015. Penalties will apply if Form 1040INFO is required and a taxpayer fails to file it.