

FORM 722 V.I.

(REV. 05/2017)

Government of the U. S. Virgin Islands
BUREAU OF INTERNAL REVENUE

Hotel Room Tax Return

Taxpayer Identification Number (TIN)

Please indicate Rental Type:
(See type choices on reverse side)

Type

20

CURRENT
MONTH
(MM)

Location of Rooms

Room
Nights

Amount of Rentals

Location of Rooms	Room Nights	Amount of Rentals
A. <input type="text"/>	A. <input type="text"/>	A. <input type="text"/>
B. <input type="text"/>	B. <input type="text"/>	B. <input type="text"/>
C. <input type="text"/>	C. <input type="text"/>	C. <input type="text"/>
D. <input type="text"/>	D. <input type="text"/>	D. <input type="text"/>

E. Total Amount of Rentals (add A, B, C, and D)

E.

F. Tax Due (multiply line E by a tax rate of .125 or 12.5%

F.

G. Penalty

G.

(if payment is late, multiply line F by .15 or 15% for the first month. If payment is late by more than a month, then multiply line F by .25 or 25%.)

H. INTEREST *(if payment is late, multiply line F by .01 or 1% per month)*

H.

I. Total Amount Due (Add lines F, G, and H)

I.

(Submit this amount with return)

Name

D/B/A

Mailing Address

City

State

Zip Code

Telephone Number

**PLEASE REMIT BY
DUE DATE TO:**

**BUREAU OF
INTERNAL REVENUE**

6115 Estate Smith Bay - STE 225
ST. THOMAS, U.S.V.I. 00802

OR

4008 Estate Diamond - Plot 7B
ST. CROIX, U.S.V.I. 00820

Under penalty of perjury, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.

Print Name: _____ Title: _____

Signature: _____ Date: _____

INSTRUCTIONS TO TAXPAYERS-FORM 722 VI

A guest of a hotel includes an individual who has registered in a hotel as well as one who rents or leases an apartment, condominium, timeshare, villa, or residence for a day, week, or month; provided that the rental or lease is for less than 90 days. Guests pay a hotel room tax of 12.5% of their gross room rate, which is the total sum charged to a guest for the use of one or more rooms plus any additional charges, such as energy surcharge or maintenance fee, but excluding charges for food, beverages, and gratuities. The hotel room tax is shown as a separate item on the guest's bill. It is collected by the "hotel" and remitted to the Bureau by the 30th day of the following month on Form 722 V. I.

Complete in accordance with the instructions on the face of the form.

If you are not liable for hotel room taxes for the period shown, enter "NONE" in the space provided for the TOTAL AMOUNT DUE and file the return.

This return must be filed and any tax due must be paid within 30 days following the last day of the month concerned.

TYPE OF RENTAL

Please select one of the types listed here:

- 1 - Hotel
- 2 - Timeshare
- 3 - Condominium
- 4 - Villa
- 5 - Other eg. Bed and Breakfast,
Vacation Rental, Guest House, etc.