

<b>FORM 241VI</b>	<b>INFORMATION TO SUPPORT CLAIM FOR SUBSIDY OF 100% OF INCOME TAXES PAID ON VIRGIN ISLANDS LOTTERY WINNINGS INCLUDED IN GROSS INCOME. (In accordance with Title 32, V.I.C. Chapter 13, Sections 261 (a) and (b)).</b>  <b>ATTACH THIS FORM IN DUPLICATE TO YOUR INCOME TAX RETURN.</b>	<b>TAXABLE YEAR</b>  _____
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<b>Name and Address of Taxpayer:</b>	<b>Social Security Number</b>
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	Date	Amount
<b>Amounts Won in the Virgin Islands Lottery For Taxable Year</b>	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	<b>TOTAL</b>	<b>\$ _____</b>

**THE FOLLOWING INFORMATION MUST BE COMPLETED** (In accordance with Section 934, Internal Revenue Code)

1. Were you a citizen of the United States during the entire tax year? Yes \_\_\_\_\_ No \_\_\_\_\_
2. Were you a bona fide resident of the U.S Virgin Islands during the entire tax year? Yes \_\_\_\_\_ No \_\_\_\_\_
3. State the date on which you first became a bona fide resident of U.S. Virgin Islands. \_\_\_\_\_
4. (a) Did you maintain a place of abode for yourself or your family during the tax year in the United States or elsewhere outside the U.S. Virgin Islands? Yes \_\_\_\_\_ No \_\_\_\_\_
- (b) If answer is yes, state
  - (i) Location of place of abode \_\_\_\_\_
  - (ii) Purposes for which it was maintained - \_\_\_\_\_
5. If you were absent from the U.S. Virgin Islands during the taxable year, state the beginning and the ending dates of each absence:
 

Beginning Date	Ending Date
_____	_____
_____	_____
_____	_____

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and, complete.

Dated \_\_\_\_\_, 20\_\_\_\_ Signed : \_\_\_\_\_

# **INSTRUCTIONS**

## **IMPORTANT NOTICE:**

All prize winnings in the Virgin Islands Lottery for the taxable year must be included on your income tax return as "Miscellaneous Income". The full tax must be paid without any reduction on account of the inclusion of these Winnings.

Section 934 of the Internal Revenue Code prohibits the reduction or the remitting in any way, either directly or indirectly or by way of subsidy, the income tax liability incurred to the Virgin Islands under the Internal Revenue Code, except in the case of an individual citizen of the United States who is a bona fide resident in the Virgin Islands during the entire taxable year, provided he furnishes such information as may be required to such claim.

If you are entitled to the subsidy of the taxes paid on your winnings, this form must be completed and filed in duplicate with your tax return.

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### **Computation of Subsidy**

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|----|---|----------|
| a. | Total winnings from the Virgin Islands Lottery                          | \$ _____ |
| b. | Total Taxable Income (including lottery winnings)                       | \$ _____ |
| c. | Tax liability incurred to the U.S. Virgin Islands                       | \$ _____ |
| d. | Add credit allowed under Section 901(a) of the<br>Internal Revenue Code | \$ _____ |
| e. | Total of (c.) and (d.)  | \$ _____ |
| f. | Multiply (e.) by (a.)   | \$ _____ |
| g. | Divide (f.) by (b.)   | \$ _____ |
| h. | Amount of subsidy – the lesser of the amount shown in<br>(c.) or (g.)   | \$ _____ |
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