

# FORM 722EI

(Created 05/2017)

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

## Environmental Infrastructure Impact Tax Return

Tax Identification Number (TIN)

CURRENT MONTH  
(MM)

20

A. Total Owner Occupied Nights (see attached schedule summary total).....

A.

B. Tax Due (multiply line A by a tax rate of \$25) .....

B.

C. Penalty .....

C.

*(if payment is late, multiply line B by .05 or 5% per month, not to exceed 25%)*

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

D.

E. Total Amount Due (Add lines B, C, and D) .....

E.

*(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

I declare under penalties of perjury that I have examined this return, including the accompanying schedule(s), and to the best of my knowledge and belief is true, correct, and complete.

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Tax Identification Number (TIN)

Reporting Period (mm/yy)

\_\_\_\_ / \_\_\_\_

W  
E  
E  
K  
L  
Y  
S  
C  
H  
E  
D  
U  
L  
E

**Schedule Summary Total**

Total Monthly  
Owner Occupied Nights  
For All Property Locations

Property Location ~ \_\_\_\_\_

Number of Owner Occupied Nights

Wk1

Wk2

Wk3

Wk4

Wk5

Total Monthly  
Owner Occupied Nights

Property Location ~ \_\_\_\_\_

Number of Owner Occupied Nights

Wk1

Wk2

Wk3

Wk4

Wk5

Total Monthly  
Owner Occupied Nights

Property Location ~ \_\_\_\_\_

Number of Owner Occupied Nights

Wk1

Wk2

Wk3

Wk4

Wk5

Total Monthly  
Owner Occupied Nights

Property Location ~ \_\_\_\_\_

Number of Owner Occupied Nights

Wk1

Wk2

Wk3

Wk4

Wk5

Total Monthly  
Owner Occupied Nights

Tax Identification Number (TIN)

Reporting Period (mm/yy)

\_\_\_\_ / \_\_\_\_

W  
E  
E  
K  
L  
Y  
S  
C  
H  
E  
D  
U  
L  
E

Property Location ~ \_\_\_\_\_

| Number of Owner Occupied Nights |                      |                      |                      |                      | Total Monthly<br>Owner Occupied Nights |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|--|
| Wk1                             | Wk2                  | Wk3                  | Wk4                  | Wk5                  |  |
| <input type="text"/>            | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>                   |

Property Location ~ \_\_\_\_\_

| Number of Owner Occupied Nights |                      |                      |                      |                      | Total Monthly<br>Owner Occupied Nights |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|--|
| Wk1                             | Wk2                  | Wk3                  | Wk4                  | Wk5                  |  |
| <input type="text"/>            | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>                   |

Property Location ~ \_\_\_\_\_

| Number of Owner Occupied Nights |                      |                      |                      |                      | Total Monthly<br>Owner Occupied Nights |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|--|
| Wk1                             | Wk2                  | Wk3                  | Wk4                  | Wk5                  |  |
| <input type="text"/>            | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>                   |

Property Location ~ \_\_\_\_\_

| Number of Owner Occupied Nights |                      |                      |                      |                      | Total Monthly<br>Owner Occupied Nights |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|--|
| Wk1                             | Wk2                  | Wk3                  | Wk4                  | Wk5                  |  |
| <input type="text"/>            | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>                   |

Property Location ~ \_\_\_\_\_

| Number of Owner Occupied Nights |                      |                      |                      |                      | Total Monthly<br>Owner Occupied Nights |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|--|
| Wk1                             | Wk2                  | Wk3                  | Wk4                  | Wk5                  |  |
| <input type="text"/>            | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>                   |

## **INSTRUCTIONS TO TAXPAYERS-FORM 722EI**

### **Who must file this return?**

The Timeshare Plan Manager is responsible for making the reports and payments to the Bureau of Internal Revenue.

### **How is the fee collected?**

Every timeshare owner/user shall pay a fee for each night he/she occupies the unit. Said fee is collected by the Timeshare Plan Manager and remitted to the Bureau of Internal Revenue.

### **What is the Environmental Infrastructure Impact fee?**

It is a fee at a rate of \$25 per night when the unit is occupied by the timeshare owner/user.

### **When is the return due?**

The Environmental Infrastructure Impact return is due on the 30th day following the end of the month concerned.

### **What are the penalties and interest on these returns?**

If a Timeshare Plan Manager fails to file the Environmental Infrastructure Impact Tax Return on the due date, the return will be subject to a penalty of 5% per month (with a cap of 25%) and interest at the rate of 1% per month, until the tax is paid.