

**Allocation of Individual Income Tax
 to the U.S. Virgin Islands**
 ▶ Attach to Form 1040.
 ▶ Go to www.irs.gov/Form8689 for the latest information.

Name(s) shown on Form 1040 Your social security number

Part I Income From the U.S. Virgin Islands (USVI)		
1	Wages, salaries, tips, etc.	1
2	Taxable interest	2
3	Ordinary dividends	3
4	Taxable refunds, credits, or offsets of local USVI income taxes	4
5	Alimony received	5
6	Business income or (loss)	6
7	Capital gain or (loss)	7
8	Other gains or (losses)	8
9	IRA distributions (taxable amount)	9
10	Pensions and annuities (taxable amount)	10
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11
12	Farm income or (loss)	12
13	Unemployment compensation	13
14	Social security benefits (taxable amount)	14
15	Other income. List type and amount ▶	15
16	Add lines 1 through 15. This is your total USVI income ▶	16

Part II Adjusted Gross Income From the USVI		
17	Educator expenses	17
18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18
19	Health savings account deduction	19
20	Moving expenses for members of the armed forces	20
21	Deductible part of self-employment tax	21
22	Self-employed SEP, SIMPLE, and qualified plans	22
23	Self-employed health insurance deduction	23
24	Penalty on early withdrawal of savings	24
25	IRA deduction	25
26	Student loan interest deduction	26
27	Tuition and fees deduction (see instructions)	27
28	Add lines 17 through 27	28
29	Subtract line 28 from line 16. This is your USVI adjusted gross income ▶	29

Part III Allocation of Tax to the USVI		
30	Enter amount from Form 1040, line 15	30
31	Enter total of certain amounts from Form 1040. See instructions on page 4 for amount to enter	31
32	Subtract line 31 from line 30	32
33	Enter amount from Form 1040, line 7	33
34	Divide line 29 above by line 33. Enter the result as a decimal (rounded to at least 3 places). Do not enter more than 1.000	34 ×
35	Multiply line 32 by line 34. This is your tax allocated to the USVI	35

Part IV Payments of Income Tax to the USVI		
36	Income tax withheld by the USVI	36
37	2018 estimated tax payments and amount applied from 2017 return	37
38	Amount paid with Form 4868 (extension request)	38
39	Add lines 36 through 38. These are your total payments to the USVI ▶	39
40	Enter the smaller of line 35 or line 39. Include this amount in the total on Form 1040, line 18. On the dotted line next to line 18, enter "Form 8689" and show this amount	40
41	Overpayment to the USVI. If line 39 is more than line 35, subtract line 35 from line 39	41
42	Amount of line 41 you want refunded to you ▶	42
43	Amount of line 41 you want applied to your 2019 estimated tax	43
44	Amount you owe to the USVI. If line 39 is less than line 35, subtract line 39 from line 35	44
45	Enter the amount from line 44 that you will pay when you file your income tax return. Include this amount in the total of Form 1040, line 18. On the dotted line next to line 18, enter "Form 8689" and show this amount	45