

Allocation of Individual Income Tax to the U.S. Virgin Islands

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form8689 for the latest information.

Attachment
Sequence No. **869**

Name(s) shown on Form 1040 or 1040-SR

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	Charitable contributions. See instructions	28	
29	Add lines 17 through 28.	29	
30	Subtract line 29 from line 16. This is your USVI adjusted gross income ▶	30	

Part III Allocation of Tax to the USVI

31	Enter amount from Form 1040 or 1040-SR, line 24	31	
32	Enter total of certain amounts from Form 1040 or 1040-SR. See instructions on page 4 for amount to enter	32	
33	Subtract line 32 from line 31	33	
34	Enter amount from Form 1040 or 1040-SR, line 11	34	
35	Divide line 30 above by line 34. Enter the result as a decimal (rounded to at least 3 places). Do not enter more than 1.000.	35	
36	Multiply line 33 by line 35. This is your tax allocated to the USVI	36	

Part IV Payments of Income Tax to the USVI

37	Income tax withheld by the USVI	37	
38	2020 estimated tax payments and amount applied from 2019 return	38	
39	Amount paid with Form 4868 (extension request)	39	
40	Add lines 37 through 39. These are your total payments to the USVI ▶	40	
41	Enter the smaller of line 36 or line 40. Include this amount in the total on Form 1040 or 1040-SR, line 33. On the dotted line next to line 33, enter "Form 8689" and show this amount	41	
42	Overpayment to the USVI. If line 40 is more than line 36, subtract line 36 from line 40	42	
43	Amount of line 42 you want refunded to you ▶	43	
44	Amount of line 42 you want applied to your 2021 estimated tax	44	
45	Amount you owe to the USVI. If line 40 is less than line 36, subtract line 40 from line 36	45	
46	Enter the amount from line 45 that you will pay when you file your income tax return. Include this amount in the total of Form 1040 or 1040-SR, line 33. On the dotted line next to line 33, enter "Form 8689" and show this amount	46	